

November 1951

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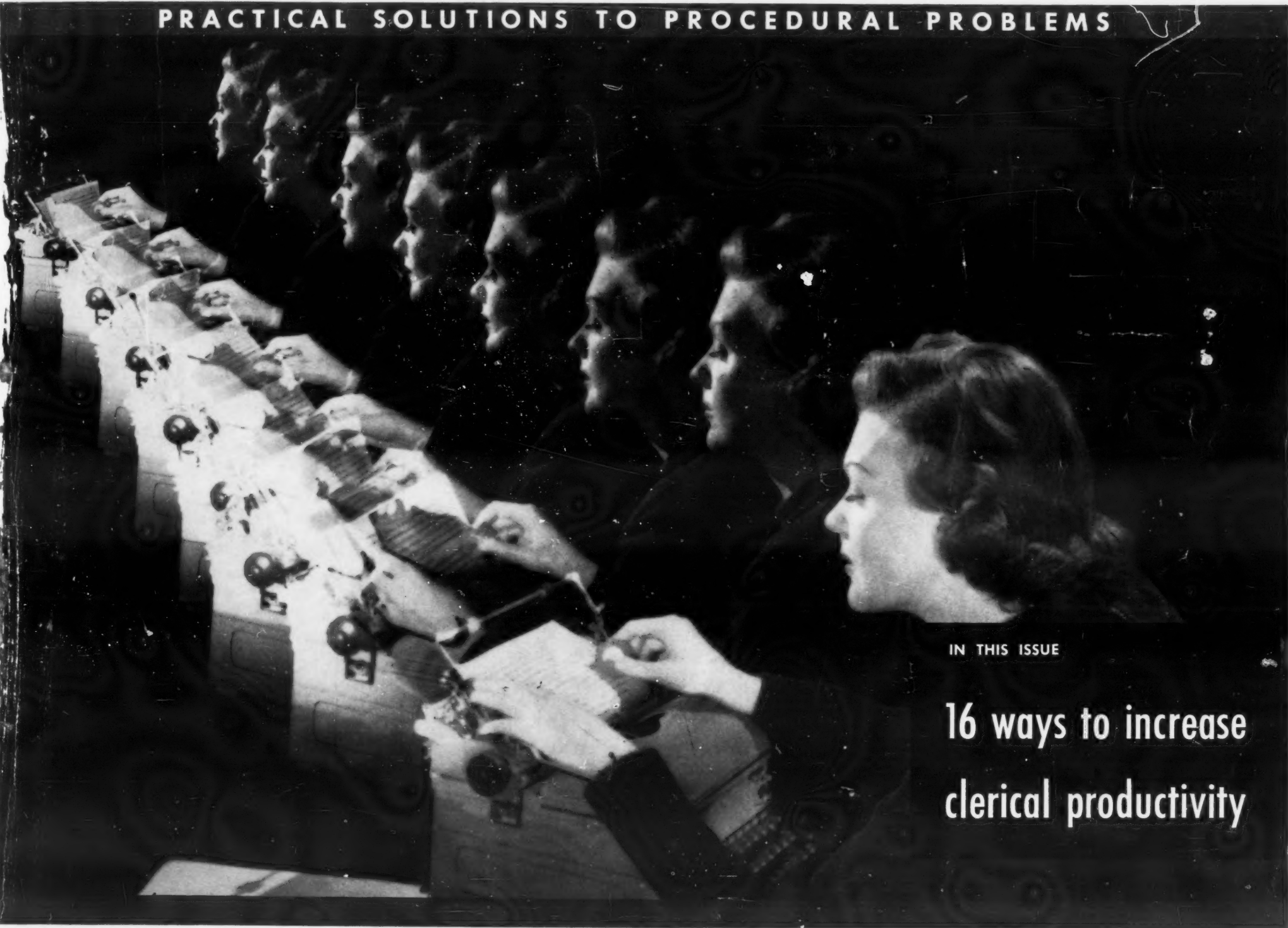
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PRACTICAL SOLUTIONS TO PROCEDURAL PROBLEMS



IN THIS ISSUE

16 ways to increase
clerical productivity

ROUTE

To

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To

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m e t h o d s

NOVEMBER 15, 1951

VOL. I, NO. 1

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William S. Kline

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Charles L. Dermott

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CONSULTANT EDITORS

Edmond L. Dupree

Machine Tabulating Bureau
Consolidated Edison Company of
N. Y., Inc.

Hubert A. Gerstman

Chartered Life Underwriter
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QUESTIONS TO THE EDITOR

Q. *Is there any reason to believe that a green colored paper stock is more restful to the eye, and therefore a means of increasing clerical productivity?*

A. On a basis of the scientific studies, it is an accepted opinion that white paper stock is still the best color. The nearer a piece of paper is to white, the more readable it is, as the natural brightness provides greater contrast with the surroundings than with the dark printed characters or postings. From an operating point of view, buff stock with brown printing is considered equal to white because it does not show the results of handling. Furthermore, the brown ink provides a natural contrast with the pencil, pen or machine postings made on the form. Primrose, which is a greenish yellow, is rated by scientific authorities as approximately equal

to buff. Other colors are pastel green, salmon and pastel blue.

From a purely practical point of view, it should be emphasized that no particular colors except harsh yellows or reds are detrimental to the eyes of the average clerical employee. Green stock does not reduce strain, nor does it necessarily increase clerical efficiency. The advantages, if any, are more psychological than practical.

Paper stocks should be judged not by color but by the glare or reflection that they give. Those stocks which produce glare are painful to the eye, whereas those that give diffused reflection are helpful.

Q. *Is the Flow Process Chart the only chart that can be used advantageously in analyzing office procedures?*

A. No. The Flow Process Chart is best adapted to outlining an order of procedure. This is made quite clear by its definition which reads: "A graphic presentation of the sequence of all operations, transportations, inspections and storages occurring during a process or procedure and includes information considered desirable for analysis, such as, time required and distance moved." Within a process there are frequently operations that should be subjected to more minute analysis. For example, the Flow Process Chart will cover all elements involved in the processing of a requisition from the time of

its origin to its eventual filing or destruction of all copies. At some point it might be desirable to analyze only the operations and inspections that occur where the form or forms are being processed at a given point. To continue the example further, if the process should involve only the sorting of the forms prior to their filing, the Operation Process Chart is a much better means of analyzing the clerical activity. The Operation Process Chart uses only two symbols, namely, Operations and Inspections. It should be limited to analyzing certain isolated operations within a given procedure.

Q. *Within our company we have a problem of preparing printed lists which are subject to frequent change. It often happens that because of the delay between submitting material to the printers and receiving final copy that many changes have occurred. Is there any method that can facilitate the preparation of such lists?*

A. Yes. By means of having individual cards for each listing and maintaining such cards on visible panels. The lists can be prepared by photo offset within a period of forty-eight hours. Such listings are prepared on a typewriter and the cards attached to the panels.

As the changes occur, additions or deletions are made accordingly. At the time the list is to be reproduced, it is sent to a photo offset house where a photographic negative is prepared and this is used as the means of making up the required printed lists.

Entertainment and Travel Expenses

By William G. Seaman, C.P.A.

Expenses incurred by salesmen, while recognized as legitimate deductions on tax returns, have been reduced and, at times, disallowed by the taxing authorities.

The reason for reduction and disallowance is usually due to the fact that the taxpayer cannot fully support and substantiate the deduction. The taxpayer must bear in mind that the burden of proof is his, and not that of the taxing authority.

Prior to the COHAN case (CA-(2), 39 F.2d 540, 8 AFTR 10552) expenses when approximated were disallowed by the tax department.

The court in the COHAN case did approximate and allow entertainment and traveling expenses, even though there was an absence of records. However, the full claim was not allowed since the court held that the "inexactitude is of his own making".

It should be borne in mind that the absence of tangible proof and substantiating records mitigate against the taxpayer.

The courts will not always approximate the expenses, as in the COHAN case, and with the absence of records the possibility of approximation of allowable expenses is materially lessened.

The courts will not approximate where:

- (1) Taxpayer does not conclusively prove that the expenses claimed here were his responsibility.
- (2) Taxpayer does not prove that such expenses were actually made.
- (3) Taxpayer does not show sound basis for making deduction.

Full disallowance has resulted in cases where estimates cannot be corroborated.

The taxpayer must always be ready to prove that the expenditures claimed were both ordinary and necessary to his business. And the proof must be more than an estimate. It should be supported by written records, receipts, dates and names, etc.

The taxpayer should always remember that disallowance of any expense costs him not less than 20 cents on the dollar, and in most cases considerably more depending upon his income tax bracket. He should always remember that any additional tax

assessment always falls in that top bracket. Furthermore, the element of interest at 6% per annum always is present when an assessment is made. It will be found from experience that the actual interest paid will be considerably higher than 6%, and can sometimes reach 18%.

The statute of limitations, in the absence of fraud, runs 3 years from the final filing date of any return. For example, a 1948 calendar year return must have been filed by March 15, 1949. The statute of limitation runs out on March 15, 1952. This means that the tax return is open to examination until this latter date. Should an examination commence about March 1, 1952, the taxpayer would be liable for approximately 3 years interest at 6% (18% in all) should a deficiency be found and assessment be made thereagainst.

The keeping of records may actually be a CHORE, but nevertheless the cold fact remains that without these records the taxpayer cannot feel secure.

The Tax Court, even though recognizing a business expense, reduces the claim where substantial proof and records are not present, as in the case of MURPHY (T. C. Memo Docket No. 26753 3/19/51). In this case, the taxpayer claimed entertainment expense to obtain business information. His records were not complete enough.

Other cases that seem timely are FISCHER, T. C. Memo, 5/8/47; HENRICKS, T. C. Memo 11/8/49; and MISSIR, T. C. Memo 4/24/51. The gist of these cases is that if employee is expected to bear his expenses out of his commission or salary, such expenses are not tax deductible unless the employer specifically states such to the employee, indicating the expenses that he will not reimburse. Here again the employee must keep records, and prove that the expenses were absolutely necessary as business expenses. The fact that his employer designates that part of the compensation paid be used to cover expenses does not, in itself, establish the right of the employee to claim such without proof, substantiated by records thoroughly prepared.

Could you stay in business?



1 IF YOUR OWN RECORDS WENT UP IN SMOKE, What would you do? 43 out of 100 businesses whose records are lost by fire just don't reopen.



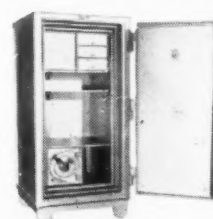
2 BUT YOUR BUILDING is "fireproof"? Better know, now, that this simply means that a fire which starts in your office will be walled-in and intensified.



3 AND YOU'RE ALREADY putting records in a safe or metal container? Fine—until temperatures get above 350° F. Then, an old, heavy-walled ineffective safe acts as an incinerator.



4 YOU'RE COVERED by fire insurance? Read your policy. You'll find you have to prepare a proof-of-loss statement to collect fully. How could you—with records in ashes?



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THIS MONTH'S EXPERTS



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When it comes to CMP, this organization has earned an authoritative position that is recognized by both Government and Business. Its early analysis of CMP was used by NPA as a Government handout at the twenty regional meetings that agency held throughout the country to acquaint manufacturers with their obligations under the new law. The material presented by METHODS on the following pages has been taken directly from RIA's Operations Report of September 25, and is reprinted with permission.

A MONTHLY FORUM ON A CURRENT MANAGEMENT PROBLEM

Simplified Recordkeeping Under CMP

ACCOUNTING UNDER CMP

Some companies are wasting time and money setting up over-elaborate record-keeping systems for operating under the Controlled Materials Plan. Fact is that the most useful systems are those which provide for the posting of CMP information into regular books of account along with your normal records.

1—Tabulating Incoming Orders for CMP

Form CMP 4B must show unfilled orders, by total dollar value (not units) and by rating groups. Chances are that, if you tabulate incoming orders at all, your regular records will yield all the necessary information with only two modifications: a) CMP product class of items ordered (if several product classes are involved in one order, identify each); b) DO ratings on each order. This information can then be tabulated to show the value of unfilled orders for each CMP 4B product class and rating group, and the end of the month total.

If you haven't been keeping a summary of this kind, all you need do is start tabulating incoming orders under these headings: date order is received . . . account number or name . . . incoming order number . . . value of order (dollars) . . . proposed delivery date.

RECOMMENDATION: You can work up totals for each rating individually or group them according to Sec. 1, Part B of CMP Form 4B. Generally, it's best to show each rating so that you will still be in the clear if 4B groupings are later changed.

OBSERVATION: Manufacturers of Class A products don't have to report unfilled orders on CMP 4A, but the tabulation may be useful if NPA ever

moves into a two-or-three band preference system.

2—Shipments

The revised CMP 4B also calls for a statement of quarterly shipments for each product class, broken down by specified rating groups. Your ordinary sales records should supply this information if you simply insert columns to show CMP product classes and ratings covered by each shipment.

3—Estimating production on CMP 4A and 4B

Many manufacturers, those making B products especially, are having trouble estimating production schedules for as far in advance as CMP 4B requires. Much of this worry is unnecessary. All NPA expects is a figure based on a reasonable projection of your current production rate. You will certainly meet NPA's requirements if you consider the following in drawing up your estimates: Seasonal rate in the particular quarter (obtained from past sales and production records) . . . market outlook (based on reasonable sales forecast or estimate) . . . and probable material supply. (If, for example, production is now limited by copper shortage, you can't fairly show 100% capacity production on your proposed schedule unless you expect to use substitute materials.)

OBSERVATION: For CMP purposes, two minor changes are necessary in present production record: 1) Makers of A products who normally schedule production by quarters must reflect monthly figures; B product makers must show quarterly totals. 2) Manufacturers of B products must show the product class, as assigned in NPA's Official B Product Manual; each A product must be shown separately by customer and

contract.

4—Forecasting metal requirements

Bills of materials for each product are the main source of information needed to apply for allotments of controlled material and to schedule purchasing. Detailed forms can be drawn up for each part showing quantities, types and shapes of raw material used.

Generally it is a waste of time to prepare detailed bills of material unless your customer or NPA asks for them. Most B Product makers can quickly work up requirements for purchasing purposes from their own engineering estimates. Suppliers of A Products will frequently be handed allotments based on their suppliers' estimates of the materials required, so that there's no need for them to draw up bills of materials.

Instead of such detailed bills, consider keeping a card file showing the following for each product: weight of each controlled material used . . . delivery date on component materials . . . and the production lead times. (The number of days which must elapse between delivery of a particular material and the finished assembly of the end item is the lead time for that particular material in that part.)

Assign someone in the purchasing group to check this record periodically against changes in weight of materials and lead times. For example, use of substitute materials which cut controlled material content should be reflected immediately in the file. So should changes in delivery dates and production processes which lengthen or reduce lead time.

OBSERVATION: Visible production scheduling systems like the Schedule graph or the Gantt chart are helpful in making up requirements and in main-

taining the necessary tight control over production. Working back from the scheduled delivery date for the end item, they show dates on which materials must be put into production to complete each component on time for final assembly.

RECOMMENDATION: In the same file, keep similar cards for purchased parts. You'll need the weight of controlled material used in A products to figure your own request for allotment. For B products, the record of purchasing lead time will help you schedule your buying so as to get timely delivery of all materials and parts involved in the CMP schedule.

5—Record of Allotments

Under CMP Reg. 1 every company receiving an allotment must keep track of receipts and uses by allotment numbers. The simple form shown on the next page will meet this requirement and also serve purchasing people as a guide to ordering:

In the sample card shown in this Report, the first entry of 12 tons represents an allotment from the Navy to the X Company for a contract on which X is prime contractor. Of the original allotment, 4 tons are re-allotted to X's subcontractors, leaving an allotment bal-

ance of 8 tons.

The third entry represents an allotment of 36 tons to X from another manufacturer for a contract in which X is a subcontractor. It appears on the same allotment card with the first entry because it is part of the same major Navy program (indicated by the allotment number A-1). This brings the balance to 44 tons. After re-allotment of 15 tons of this allotment to X Company's A product suppliers, X's allotment balance is decreased to 29 tons.

The next entry represents a purchase order placed by X with a steel mill or warehouse for 24 tons of carbon steel, thus reducing the allotment balance on October 19 to 5 tons. Other entries will follow the same pattern.

Separate allotment cards should be made up quarterly for each controlled material covered by an allotment number.

RECOMMENDATION: Arrange the cards first by CMP code number for the material (carbon steel, 10; stainless steel, 30; etc.); then by allotment symbol; and then numerically by allotment numbers. For example, a series of cards for aluminum allotments would be filed in this order — K-1, K-2, M-3, M-7, N-6, etc.

OBSERVATION: You also need to

keep track of purchase commitments made against advance allotments, so that you can cancel or defer outstanding orders if your final allotment is lower. There are two ways to do this: You can make the necessary notations on copies of purchase orders and file the information in with your regular purchasing records. You'll have much better control, though, if you keep a separate record. When you receive an advance allotment, make up a regular allotment card for the quarter involved, and record reallocations and purchases just as for a firm allotment. When you receive your final allotment, a check against your expenditures on the "advance" card will show how you must adjust your purchase orders to the figures finally approved. At this point the advance card can be remarked as the current card.

RECOMMENDATION: Consider using a similar form to keep track of DO-MRO purchases under CMP Reg. 5. Make a separate card for each operating unit. Instead of "allotments received" in Column 4, you would show your quarterly MRO quota in dollars. Instead of "allotments used," you would enter the value of purchase orders extended for MRO. Running balance (quota minus purchases) is kept in Col-

umn 8. Unlike the allotment card, all entries for MRO would be made in dollars.

OBSERVATION: If you want to keep rated orders for MRO within the 20%-of-quota limit so that you're not restricted on unrated orders, take two steps: a) Record the rated purchases only on the card, and b) subtract them from an initial figure representing 20% of the quarterly quota and keep your balance on this basis.

6—Inventory control

Accurate inventory records can be a great help under CMP. Basically, they serve two purposes. They signal when a company is in danger of exceeding the CMP Reg. 2 limits (45 days for steel, 60 days for copper and aluminum); and they make it possible to compute accurately each quarter, when filing CMP 4A or 4B, how much material is needed from suppliers.

Good inventory records need not be complicated. Here's all you need:

1. Inventory data should be broken down by each different item of controlled material. The finer the breakdown, the more flexibility you have in purchasing.

ILLUSTRATION: If you lump together carbon steel tubing $\frac{1}{2}$ " and 1", you may come out with a full 45-day supply. By breaking down requirements, you may discover that the $\frac{1}{2}$ " tubing is equal to a 60-day supply and that you're short on the 1" size. Under CMP Reg. 2 you can build stocks of the 1" tubing up to a full 45-day supply, even though long on the other size.

2. For each item show: (a) stock on hand at the start of the period, (b) additions to stock, and (c) material put into production. All persons authorized to withdraw material from stock should be required to sign a requisition, so that stock records can be posted daily.

3. Show the amount of material (weight or units) that constitutes a 45- or 60-day supply. This should be posted on each stock card. If production is constant, the figure can be derived from the inventory record — it will be the average amount of material withdrawn from stock during the past 45 or 60 days. If you know that the production rate will change substantially, the figure should be promptly adjusted in the light of your estimate of future business.

SAMPLE CARD TO KEEP TRACK OF ALLOTMENTS

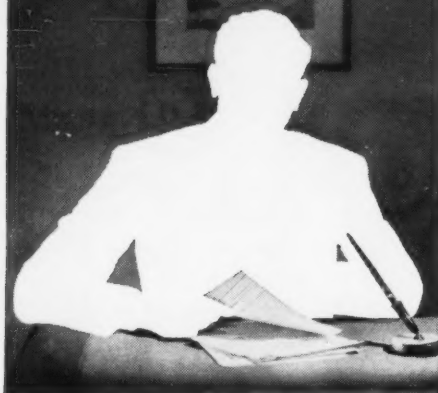
X Company—Detroit, Mich.

Allotment No: A-1 Controlled Material Carbon Unit of Net
and Code No: Steel, 10 Measure: Tons Quarter: 1st '52

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Date of Entry	Customer or Claimant Agency	Contract No. or Purchase Order No.	Allotments Rec'd.	Date Allotment Acknowl.	Reallotted to Other Consumers	Ordered From Producers	Balance
Oct. 15	Navy	NOA(s)-	12 tons	—	—	—	12 tons
Oct. 15	Black, Co.	2204	—	Oct. 18	4 tons	—	8 tons
Oct. 17	Green Bros.	2019	36 tons	—	—	—	44 tons
Oct. 17	Brown Co.	1110	—	Oct. 20	15 tons	—	29 tons
Oct. 19	Acme Corp.	2190	—	—	—	24 tons	5 tons

NOTE: If customer reduces or cancels allotment, note the amount in red in col. 4 and adjust balance in col. 8 accordingly.

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who should be
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SALES

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No sales manager should be without one

DICTATING EQUIPMENT CAN BE PROFITABLY USED BY ALMOST

EVERY PHASE OF SALES MANAGEMENT TO STRENGTHEN THE SALE EFFORT

WHEN AN EXPERIENCED salesman starts to listen to himself, it can make important news in any organization. One company got such unexpected results from a modest Sales Demonstration Contest, its only unusual feature being a requirement that a voice recording of each branch winner be forwarded to the home office for picking the national winner.

SALES TRAINING: Because of the above requirement, every salesman in the company had a chance to hear a "play-back" of his own demonstration in order to study flaws in his delivery, lapses in sequence, failure to emphasize the correct points, lack of smooth build-up to a natural and logical "close." The whole sales force, in fact, listened to these playbacks and, surprisingly, were more



Spontaneously, the salesmen adopted this new tool for the perfection of their sales presentations. New recruits and seasoned old timers alike, they began to practice with it on their own. More such contests were scheduled and received with enthusiasm. This firm now uses voice recording units in many phases of its sales training program.

SALES REPORTS: Another firm encourages its men to "talk" their reports into a recording machine. This takes the drudgery out of sales reports because the salesman can give more detail in less time. The reports are also more helpful because the salesman uses his own language instead of the uninformative clichés so many adopt when writing out a report.

A man covering an outlying territory can keep a machine at his home and talk his letters, as well as his reports, into the machine. In this way, he needs to make fewer trips to the office, since his letters

can be typed, signed and mailed for him at the other end.

SALES SURVEYS: One enterprising salesman used the branch recording unit to document an extensive first-hand survey of a prospect's needs. Interviewing various of the prospect's personnel with a microphone on an extension cord, he recorded a mass of valuable detail which would have been impossible with hand-written notes. Later, he found that the "playback" helped him study the attitude of each executive for carefully planning his further contacts.

Exploring his new tool further, this salesman decided to record his final report and play it back to the prospect's executives. This proved helpful by preventing unwanted interruptions in the flow of his report, in leaving him free to handle certain demonstrations and visual aids which were part of his report, and in permitting him to fully observe the reactions of his audience.

SALES MEETINGS: A firm which records every important sales meeting says: "The fact that it is to be recorded seems to assure better planning and smoother handling of the meeting." Afterwards, a digest can be made of every significant contribution coming out of the meeting, for reference and action by management.

Conferences of all types can be similarly recorded. Even a long-distance phone conference involving men in several cities can be fully recorded, with transcripts or digests quickly mailed to all parties.



severe in their criticisms of one another than branch managers had ever dared to be.

SALES CLOSINGS: Recordings of telephone conversations may also prove invaluable for confirming the conditions of a contract or the terms of an agreement. Customers seldom object, more usually consider it protection for themselves, too. (Federal law requires that a distinctive tone signal be used so that the other party is aware the phone conversation is being recorded.)



SALES MANAGEMENT: When the sales manager receives his field reports on air-mailed recordings, he can immediately play them over to see what requires immediate attention. Then they can be transcribed for further reference and filing.

He may also want to play the part of a hard-boiled prospect for training new men or helping a salesman on a particularly important presentation, with the "play-back" helping him coach the man on each weakness. Or the sales manager can record that speech he is preparing to make before the trade association. This extemporaneous approach may help him get the ideas flowing freely. Later he can ask associates (or his wife) to pick him up on the weak points.

He will also find the machine helpful for recording those elusive ideas which are always popping into his mind. In this way, instead of possibly being forgotten altogether, the idea will return to his desk as a neatly typed memo. In fact, he may want to put all of his dictation on the same machine—including work done after hours, at home, or even on a train. This frees his secretary to act more as an assistant handling details, so that he will have more time for creative management activities.

Also, one executive discovered that he could "borrow" a recording unit in any big city. Planning a trip to Chicago, he called the supplier of his equipment and arranged to have a unit waiting when he checked in at his hotel. While there, he mailed all correspondence back to his secretary in New York for typing. On checking out, he simply left the unit at hotel baggage room to be picked up. The fee was only two dollars!

WHICH EQUIPMENT?: Look the market over your needs best in terms of high-fidelity recording, low cost of operation, mobility, ease and simplicity of operation, initial cost, etc. When the recordings must be mailed, consider the problems of breakage and postage costs. Generally speaking, sales managers prefer the newer light-weight units which record voices well on a small thin "unbreakable" plastic medium.

Now! The OZAMATIC — a Desk-Top Machine that **MAKES DIRECT COPIES AT NEW LOW COST!**

No gelatins, inks or special masters. No typing, no writing.
Makes a single copy in seconds—up to a thousand copies an hour.



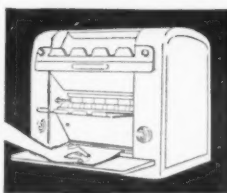
Here is the low-cost, high-quality, high-speed method for reproducing anything drawn, typed, printed or written—available at last to any business of any size—the world's most versatile copying process.

Ozalid's new Ozamatic produces clear, exact copies in any width up to 16", any length... in a wide choice of colors... on a variety of papers, cloths or foils.

It delivers a first copy in seconds, clean, dry and instantly ready to use... up to 1,000 letter-size copies an hour... at about 1½¢ per copy.

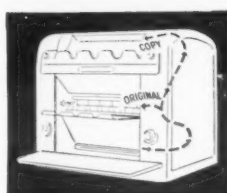
ANYONE CAN OPERATE IT — Anybody can learn to operate the Ozamatic in five minutes. Handsomely streamlined, silent, compact. Absolutely clean in operation. Fits on a small desk, as shown here.

LARGE VOLUME FROM A SMALL MACHINE



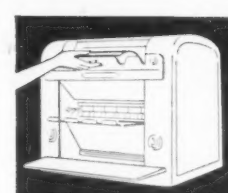
1. Feed in originals

No retyping
No stencils
No plates
No make-ready



2. One speedy, noiseless revolution

No negatives
No messy inks or chemicals
No darkroom



3. Clean, dry exact copies, instantly

No proofreading
No poor carbons
No smudge
No distortion
No waiting

Reproduces from any translucent original. For more opaque materials, a fast, inexpensive intermediary process is required.

Operation fully enclosed in compact machine that takes little space. Fits on top of desk.

Assures absolute accuracy, complete clarity, in every copy... from one to thousands.

Ozamatic Saves Money... Eliminates double its cost, in waste time alone, in a single year.

FOR DETAILS HOW OZALID can help boost your production... cut paperwork costs... send for Ozalid's FREE illustrated literature. Learn how easily Ozalid fits into your accounting, purchasing, shipping, order handling and receiving systems. In any business, any department!

Cut Copying Costs... Use **OZALID**

Johnson City, N. Y. A Division of General Aniline & Film Corp.

"From Research to Reality"

Ozalid in Canada — Hughes Owens Co. Ltd., Montreal

Ozalid
Dept. MM-1
Johnson City, N. Y.
Gentlemen: Please send me immediately complete information on the new OZAMATIC machine.
Name.....
Company.....
Position.....
City..... State.....
Or call your local Ozalid distributor listed in the classified telephone book.

circle 3 for more information

methods / 9

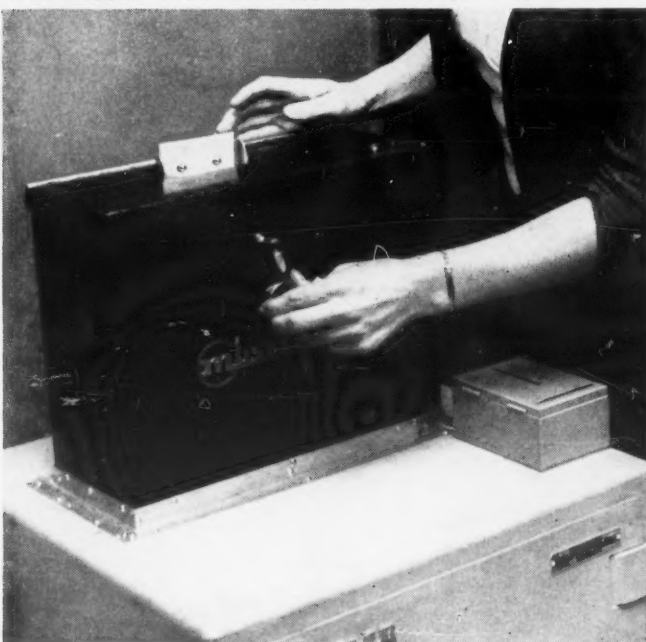
MOSLER AND GIMBELS TEAM UP TO ELIMINATE LONG LINE-UPS OF SALESPeOPLE AT CASHIER'S CAGES

New self-service station speeds handling of money

1 Salesgirl starts the day at "safety deposit" unit near her department. She unlocks compartment and removes box containing the change fund for which she is responsible.



4 She goes to robot teller unit, drops wrapper and all into slot. As she pulls lever, stub top of wrapper is embossed and chopped off, while wrapper and receipts drop in safe.



2 At end of selling day, she withdraws change fund from her cash register, returns it to change box, fills out usual itemized statement of day's receipts on a special wrapper.



5 Half of this stub is retained by clerk as positive proof that she deposited her wrapper for day; other half is stuffed into cash control box on top of the robot teller unit.



3 She folds this wrapper and into it slips her receipts for day — bills, coins (in an envelope), return memos, gift certificates, etc. — all secured in place by gummed tape.



6 Then she steps to safety deposit unit and locks up her change fund for overnight safekeeping — her checking-out chores having been completed in fraction of former time.



GIMBELS HAD BEEN PLAGUED by time-consuming bottlenecks at the three cash stations in the store. Salespeople had to line up each morning for their change funds. But worse were the slow-moving lines after a busy day, as cashiers counted the day's receipts for each clerk before servicing the next in line. Even staggering of employee's hours failed to break the bottleneck.

Now the entire operation is being decentralized for speed. After a 3 month test, Gimbels is installing 12 self-service cash stations, placed as needed at convenient points for store-wide use. This will save cashier man hours and get more productive use of salespeople's time (an important point when portal-to-portal pay is an issue).

Salespeople can now be held completely responsible for their own change funds and receipts since there is no possibility of anyone tampering with an employee's records before they reach the accounting department.

The new self-service cash station consists of two units: 1 — a safety deposit unit to receive change funds, with 100 individual compartments in two banks which can be swung back into a safe and locked at night; and 2 — a robot teller unit, mounted on another safe, to receive the day's cash receipts, and automatically issue a receipt to the salesperson. The entire station requires little space.

Each salesperson assigned a safety deposit compartment is given a special round key which cannot be duplicated. There is a master key for use in auditing. A spot check is made frequently to see that change funds are intact. The change box, with \$50 capacity, has a transparent, ruled top to facilitate coin count by auditor.

If a salesgirl fails to return her change box at night, a button on front of her compartment automatically signals this fact. (The button signaling also gives an instant check on absentees anytime during day.)

The receipt she gets after depositing day's receipts in the robot teller unit has been embossed with store's name and then chopped through the middle of the embossing. Authenticity of any receipt is easily established simply by matching the embossing along severed edges. Also, the wrapper is numbered in triplicate so same number appears on statement, on stub receipt for employee, and on stub portion for cash control box.

If, by accident or otherwise, a salesgirl should try to get her receipt without depositing wrapper containing day's receipts, the robot teller will refuse to function, safeguarding both the employee and the store.

All deposited wrappers fall into a canvas bag fitted with a slide fastener and a lock. When money is to be collected, the bag is simply removed, taken to cash control office, and another bag put in its place.

At Gimbels, Controller William Gorman and Asst. Controller Edith E. Elliott are enthusiastic over self-service cash handling — both for its money-saving efficiency and for its advantages in personnel relations. They worked two years with the Moslers in developing the system.

This system, or some part of it, seems easily adaptable to specific cash handling problems in other lines of business — wherever a good many employees handle cash.



Weapon for Peace

PEACE is the hope of the vast majority of men. Key to that hope is our strength—the physical and spiritual strength of all free and freedom-loving nations.

In this age of communication, our world today is both bigger and smaller than ever before. Yet perhaps our gravest problem is really a problem of communication—for without communication there can be no real understanding between and among nations and individuals. And no great productive strength.

The Dictaphone TIME-MASTER is primarily a modern instrument for communication, the most successful dictating machine in history.

It is a *catalyst* in the process of communication and production—a simple, effective means of getting ideas and information from head to head and into action.

It is an *essential* instrument for all those who work with ideas and information—whether they be in business, industry, the professions or government. It is the production tool of management.

Because the Dictaphone TIME-MASTER makes it so much easier for people to communicate ideas and information—rapidly, accurately, economically—we think it is no exaggeration to call the TIME-MASTER “a weapon for peace.”

SEND FOR YOUR FREE COPY OF “TIME ITSELF” →

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THE GREATEST NAME IN DICTATION

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Please send me my free copy of “Time Itself.”

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Company _____

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16 ways to increase CLERICAL PRODUCTIVITY

ANSWERS TO THE TIGHT—AND GROWING TIGHTER—CLERICAL SHORTAGE

ALL OVER THE COUNTRY today the cry is out for more manpower. More men to work in factories and on farms. More men for the armed forces. More teachers, more students, more doctors and nurses.

But this demand, swelling now to record volume, only aggravates a problem that has been gaining strength for decades; the problem of finding sufficient trained clerical personnel to handle the myriad office operations that control an economy like ours.

The legion of office workers has been growing steadily for many years, until now it numbers 8,000,000 — more than one person in every eight of our entire labor force. Today, half a million more people in this country work with pen, pencil or office machine than on farms. For every hundred persons doing productive work in factories, more than sixty work in offices.

There's no question that these eight millions are immensely important. The only question is: Where will more come from? With today's defence effort rolling into high gear, while civilian production continues at record levels — with higher and still higher production the keynote — it is obvious that part of the increase must come from higher employment.

But here we strike a snag. Employment, including the armed forces, is at a record 65,200,000; only 2,100,000 are unemployed. In our free economy, the safe unemployment level is 1,500,000. Thus, we have a labor reserve of only 600,000, compared with 7,000,000 in 1940.

The bottom of the manpower barrel is clearly in sight. To effect any significant increase in production, we need desperately to find a reserve supply.

Luckily for our economy, such a "reserve" exists. We cannot increase our mature population overnight. We can, however, by using methods and equipment available, increase the ability of every worker to produce.

This increase in productivity is not limited to production workers. By *engineering* the flow of office work, it is fully possible to get much more work from the same number of persons — or, even, from fewer persons. Given the proper equipment and system, a lone clerk can do what used to need an executive and several subordinates. With correct procedures and equipment, a staff can be cut in half — or more — releasing several workers for the vitally needed work elsewhere.

On these pages are just a few examples of the possibilities. More will be presented in future issues of METHODS.

FINANCIAL TYPING



In the Midwest, a maker of heavy equipment had trouble in his Treasury Department. Ordinary work loads kept eight girls busy using manual typewriters; peak loads led to long delays. The firm decided to try electric typewriters.

RESULT: Two girls have been transferred — only six girls are now needed. These six are not so tired at day's end, yet can keep pace with changing work loads.

The Right METHOD
Ups Productivity 25%

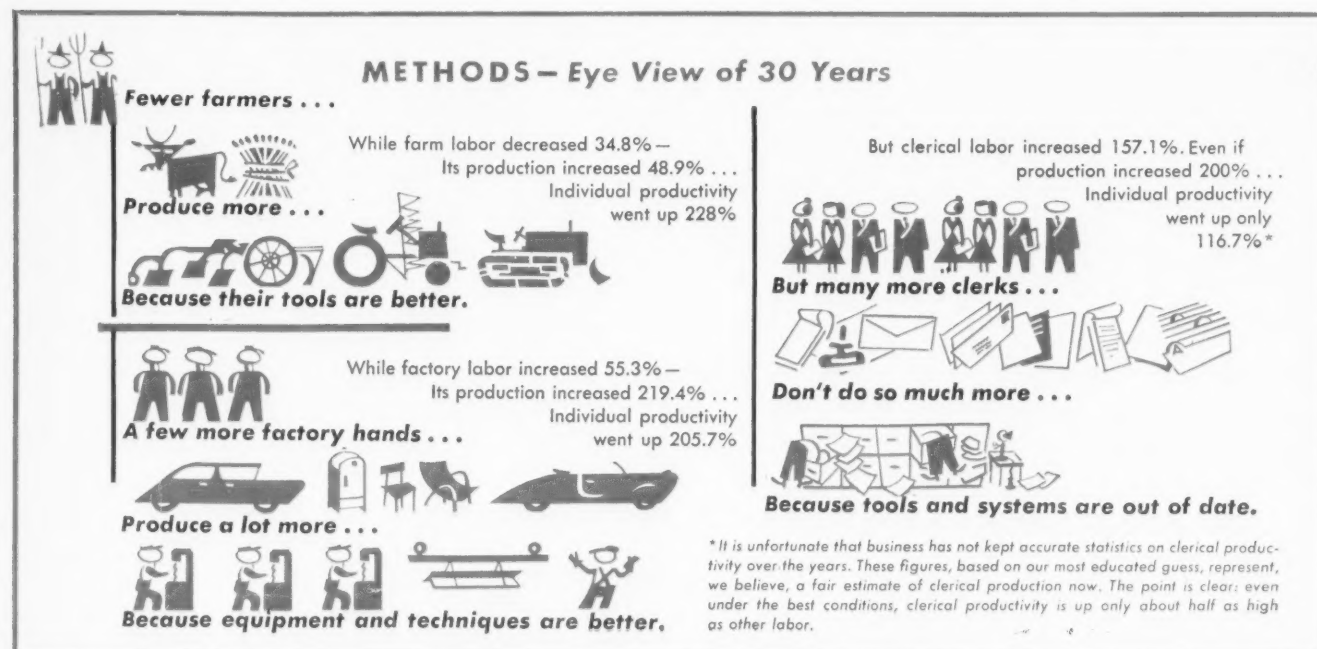
PHONETIC FILING



Electric utilities have enormous records-handling problems. They must maintain files on customers, engineering data, and many files of detailed information for governmental agencies. One utility's file department used to need 8 girls and a supervisor, and still there were long delays in obtaining records. The company instituted a phonetic system of filing for their customer records only.

RESULT: Two girls have been transferred to other duties. Record finding has been vastly speeded. The morale of the file clerks is distinctly better.

The Right METHOD
Ups Productivity 28.6%



STENOGRAPHY



The Stenographers Pool at a chain manufacturer's continually complained about the heavy work load and uncomfortable working conditions. More girls were hired, but complaints continued. The Office Manager tried giving copy holders to each girl.

RESULT: The pool lost 4 girls out of 28 during one summer, yet work output did not decrease appreciably. Work quality was considerably better. The Office Manager plans to maintain the pool at 24 girls.

The Right METHOD
Ups Productivity 16.8%

SECRETARIAL WORK



The President of an engineering firm was so continually interrupted during dictation that it took twice as long to dictate as it should have. His secretary could not adequately tend her other duties, frequently worked overtime. He tried a dictating machine.

RESULT: Dictation is done at the President's convenience, requires none of his secretary's time. The secretary's work load is evened out; she can attend to semi-executive duties.

The Right METHOD
Ups Productivity 50%

INSPECTION AND REPAIR



A manufacturer, in his inspection and repair work, used to originate 6 different forms, totaling 14 copies. Seven different copies were filed, for a complete record. He tried an 8-part continuous form, combining several of his former ones.

RESULT: A 79% saving in time was credited to the new system. Other and even bigger savings resulted from fewer errors, simplified billing and cost control.

The Right METHOD
Ups Productivity 376%

CONTRACT ESTIMATING



A large builder found he had lost two contracts because his bids were late. When he was preparing these bids, five girls from his office force worked full time with adding machines and charts to calculate costs. The builder ordered four electric calculators.

RESULT: Four girls now do the work of five. All bids are submitted on time. Other figurework, too, is easier: payrolls, calculating loadings and cubic content, figuring depreciation.

The Right METHOD
Ups Productivity 25%

INVENTORY CONTROL



An oil well supply house carries about 5000 items in stock in 6 widely separated locations. It used to take 3 girls working with 8 different binders to keep the records of inventory straight. Then a visible system was tried.

RESULT: One girl now does all the work. Clerical savings alone paid for the system in 4 months. Deliveries are faster, turnover quicker, stocks are more evenly balanced.

The Right METHOD
Ups Productivity 200%

COST ACCOUNTING



A contractor faced the need for accurate records to fulfill his cost-plus contracts at a reasonable profit. He simply could not get precise information quickly enough from his old ledgers and journals. He tried a machine accounting system.

RESULT: One clerk handles twice the billing as under the old system. 10 or 12 days a month are saved by machine computation. Payrolls are automatically computed.

The Right METHOD
Ups Productivity 100%

BILLING



A large bus company was overloaded with paperwork in its interline billing function. Clerks tediously copied data from tickets, which was sent by registered mail to other lines. The company tried microfilm equipment.

RESULT: Microfilm billing saves 90% of clerical time, eliminates transcription errors. At least 40% of former cost is saved, along with at least \$50.00 a month in registry fees.

The Right METHOD
Ups Productivity 900%

STATISTICAL ACCOUNTING

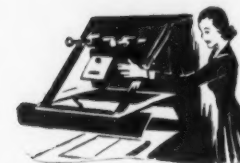


A stove manufacturer made a thorough study of existing systems, and decided to try punched-card accounting.

RESULT: The cost of operating the equipment, plus salaries of the clerks needed, equals approximately 15 clerks' salaries. Under the old system, the equivalent of 26½ clerks would have been needed. Reports are produced many times as rapidly — including reports not available under the old system — with no errors.

The Right METHOD
Ups Productivity 76.7%

INVOICING



A leading hardware wholesaler used to use seven full-time clerks to prepare invoices, using data taken from salesmen's orders. These clerks could handle only 800 invoices a day. To speed up operations, the firm installed a photocopying method for producing invoices.

RESULT: One clerk processes over 1000 invoices a day — with time left for billing and filing. Transcription errors are eliminated, customer dissatisfaction reduced.

The Right METHOD
Ups Productivity 675%

SALES SUMMARIES



An oil company used to employ a clerk, full time, to prepare summaries of sales by products, local outlets, and districts. It took the clerk a week to prepare this summary. The firm purchased a peg board, and standardized their report forms.

RESULT: The clerk now prepares the report in a single day, with negligible errors, working from original media. She can be released for other duties during the week.

The Right METHOD
Ups Productivity 400%

INVOICE CANCELLING



A large variety chain handles an average of 60,000 orders a month, which means an average of 120,000 invoices and copies a month. If the important function of invoice cancelling were done by hand, it would take 5 clerks full time, in addition to the present staff. Instead, the firm uses two perforators.

RESULT: The regular staff of 15 girls to all the perforating as a fill-in job between their verification jobs. Perforated invoices are safe, prevent fraud.

The Right METHOD
Ups Productivity 33.3%

COLLATING



A defence plant, specializing in electronics products, prepared scores of instruction and procedure manuals. Many were comprehensive books, running to as many as 150 pages. The firm printed its own books, and used a crew of 10 girls, borrowed from other duties, for collating. Then the company bought collating equipment.

RESULT: When collating is to be done, only six girls are needed. Work is smoother, more accurate. There is less last-minute rushing to meet deadlines.

The Right METHOD
Ups Productivity 66.7%

AUTOMATIC LETTER WRITING



The manufacturer of an extremely complicated multi-use product requiring heavy sales correspondence had been employing five secretaries to handle outgoing letters. Since no two letters could be exactly alike, they were always behind and costs were excessive. They installed automatic typing equipment.

RESULT: One girl now produces over 150 letters a day and could produce more. The letters, with carbons and envelopes, cost less than 3¢ each.

**The Right METHOD
Ups Productivity 400%**

MONTHLY MAILINGS



A screw machine company instituted a program of direct mail advertising. They mailed one item a month to a list of about 5000 names. Three clerks were needed for an entire day just to fold the pieces. The company decided to try an automatic folding machine.

RESULT: The machine, supervised by just one clerk, folds the 5000 pieces in less than one hour. Folds are neat and uniform; clerks need not be taken from their normal jobs.

**The Right METHOD
Ups Productivity 2300%**

Extra ways to boost office production right now

New equipment costs money and, these days, takes time for delivery. New office procedures take time to put into effect. Yet, the need for speed in boosting the output of clerical personnel is so serious that many companies can't afford to waste any time at all.

The heartening note is that, despite the labor shortage, there are ways to get effective work out of people often thought to be unemployable, or at least, not very productive.

Use the Handicapped

The Research Institute of America reports a worthwhile program in the midwest:

"Use of physically handicapped stenographers and typists has proved entirely satisfactory for Allis-Chalmers Milwaukee office. . . . Girls hired in the test included a number of wheelchair typists and one blind dictating machine operator. . . . A-C's office manager reports the girls are thoroughly capable, more cheerful than their fellow-workers."

Part-Time Workers

Part-time workers are an excellent source of experienced help. Often accounting department workers and similar personnel are delighted to supplement their incomes by part-time work during your peak periods. Many women are eager to work, but cannot work normal hours because they must care for families. They make willing, intelligent workers if convenient hours can be arranged.

Service Bureaus

There are many firms in this country that operate Service Bureaus — departments that are fully qualified to do much of your peak-load office work for you. Often, in fact, these organizations will do your work much more economically than you could do it yourself. It might not be feasible, for instance, to set up your own punched-card accounting department. It is most practical, in such cases, to put the work in the hands of an experienced Service Bureau.

Outside Help

Many other functions frequently are fitted for work by an outside firm. Microfilming, tabulating, special typing, printing, research, statistical work, procedure analyses, are typical modern procedures that a Service Bureau can handle for you without the expense of setting up your own departments.

High School Graduates

DuPont, at its Delaware plant, is getting effective work — and training for future service — high school graduates. These people are put on the payroll at \$30 a week, placed into 2-girl teams. One girl attends business school in the morning, the other works in the plant. At noon, they exchange roles. Successful graduates of the 40-week course get steady jobs at duPont, with salaries increased to \$189 a month. Girls must pay the tuition, but on graduation plus one year of employment at duPont, half the tuition is refunded. After the second year of employment, the remainder is repaid. DuPont is training 118 girls under the program with 23 "graduates." The program is being tried as a temporary stop-gap measure and will be dropped when the present emergency shortage ends. DuPont estimates present participants will fill its needs for about a year.

Productivity is Still the Goal

These measures are, generally speaking, ways of getting more *production* from your office force by *expanding* it.

But your goal must still remain: *higher productivity* from each office worker. By adding personnel, you can increase production; you can keep pace with the need for more records. But in the long run, unless office workers are given the tools and systems with which to work most efficiently, the stop-gap measures defeat themselves.

The need still remains for management to take a long, long look at office practice and equipment. And, having looked — to act.

In METHODS next month:

HOW TO INCREASE MANAGEMENT PRODUCTIVITY

Exclusive

METHODS this month invited General Groves to make any comments he thought pertinent on the subject of protecting business assets in the event of an A-bomb attack.

His remarks about the use of insulated protective equipment are quoted at the right in the next column.

Supplementary material has been added by **METHODS** staff relative to the overall problem of assuring business continuity and communications in recovering from atomic catastrophe.



Lt. General Leslie R. Groves
Former Chief Manhattan Project
Vice President, Remington Rand Inc.

PREPAREDNESS IS THE PRICE OF SECURITY

How To Protect Your Business Against An A-Bomb Attack

General Groves says:

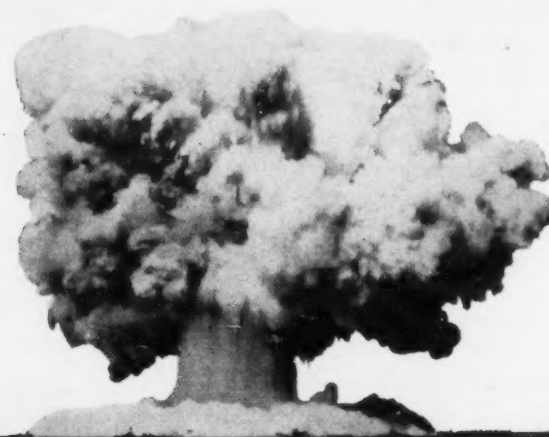
"... Fire in an ordinary 'fire resistant' building, started perhaps by a careless cigarette in a wastebasket, would probably subject business record protection equipment to a much more severe test than the explosion of an atom bomb 2,000 feet away. You see, an atomic explosion involves tremendous energy release — some in the form of penetrating radioactive radiation, some in the form of shock or blast, and the rest in the form of heat. Let me dispose of the lesser effects first.

"... Any radioactive effect at such a distance will be momentary only, and will cause no damage to records within a steel covered insulated unit . . . The explosive force will be less at 2,000 feet than the impact force to which all good insulated product designs are subjected.

"The total heat energy absorbed by an insulated container is the rate of absorption multiplied by the length of exposure. . . . In an atomic explosion, the rate may be extremely high, but the exposure time will be very short. The total heat energy, while large, could easily be exceeded by a lower rate and a longer exposure time, as in the case of the burning building.

"Actually, the effect of blast or shock from an atomic explosion upon a safe inside a building will probably be less than that encountered when the same safe falls three stories and lands on a pile of bricks — standard test of quality manufacture.

"I saw the first atomic bomb exploded, and I have seen the standard fire test of an insulated safe. If I were a document inside such a safe, I would rather face the atom bomb 2,000 feet away than to undergo that standard fire test."



AN ATOM BOMB, or an ordinary fire, could give your company a case of "Amnesia" from which recovery would be difficult, or even impossible.

Memory, in the corporate sense, is a matter of records. These are far more susceptible to damage or destruction than the human variety. From the smallest retail or service operation, up to the largest corporation, "memory" is on paper, and paper is highly perishable.

G. Clark Thompson, Director of the Division of Business Practices of the National Industrial Conference Board, New York, in a foreword to a current Conference Board report on "Protecting Records in Wartime" sums it up this way:

"Fire has so far been the principal threat to American business records. Floods, storms, explosions, theft and misplacement have been dangerous, but they are of less concern to most businessmen. Now we are faced with a new situation, one with which most leaders in industry have had no experience — the danger of direct enemy attack.

"Bombing of our cities, whether by blockbusters, fire bombs, guided missiles or A-bombs, poses the threat of com-

plete destruction of a company's records or of damage so severe as to make reconstruction of the business difficult and costly. It is not surprising, therefore, to find that businessmen are hastily reviewing their methods of keeping and protecting records."

DECENTRALIZING SEEMS BEST

Basically, programs of record retention and protection fall into two general categories. For on-the-scene protection there is insulated and tamper-resistant safe, file, vault and similar equipment. Such equipment provides safeguards against much of the inevitable aftermath of most catastrophes — destruction by fire.

The second record protection procedure — and one which is finding increasing favor — is *record duplication*. Removal from the scene and retention of both original and duplicate records in disaster, together with tamper-resistant locked and insulated equipment, is about as near to guaranteed protection as it is possible to arrive.

For fast, accurate and economical duplication of records, microfilming is

the logical answer. Records so reproduced are accurate because they are facsimile copies. They are portable, easy to store, readily available for fast reproduction if needed.

WHAT TO CONSIDER

In any record protection and retention program there are a number of important considerations to be reviewed by management men responsible for planning and execution of the program:

1. Virtually every state and most foreign countries have passed laws relating to use of duplicate documents and records reproduced on microfilm or by other photographic processes. Acquaint yourself with the laws affecting their use where you do business.

2. A long-range (instead of crisis-to-crisis) program of what to protect, and how to protect it, is sound and economical.

3. Essential records which can conveniently be duplicated by filming or other copying processes should be stored far enough from the originals to prevent simultaneous loss. In some instances duplication may not be necessary, as in the case of registers and securities.

Where key records cannot conveniently be duplicated, or where it does not seem essential, the originals should be kept in fire-insulated and tamper-proof equipment when not in use. And in some such instances, point-of-use insulated equipment, and lock-equipped facilities, are recommended.

4. Any record protection program should include concise plans and instructions for reconstruction of the duplicated records and files, even to the extent of storing extra equipment if it is essential for use with the duplicates (i.e. in a microfilming program, provision should be made to insure availability of a viewer or reader).

PLAN FOR RECONSTRUCTION

Next in importance to the planning and execution of an adequate program designed to meet nearly every conceivable peace and wartime disaster possibility is consideration of the practical aspects of the situation should there be some such disaster.

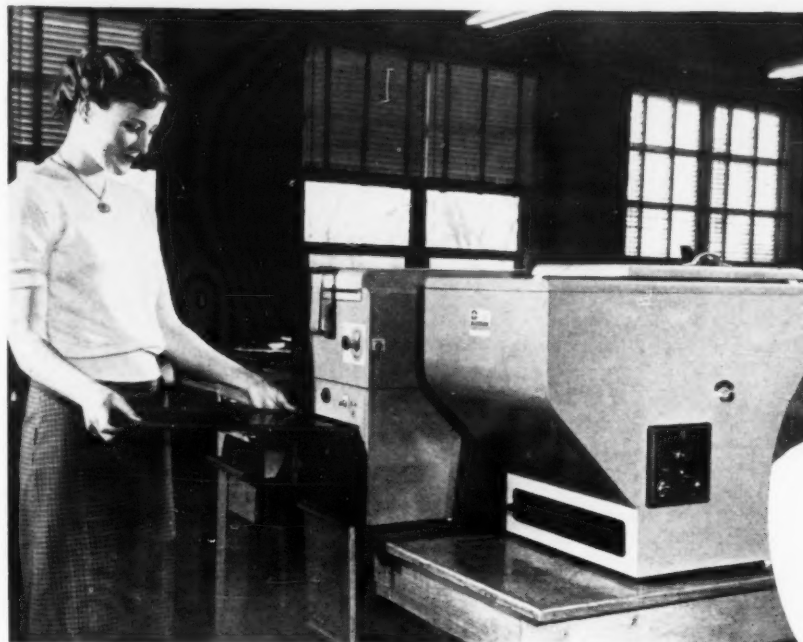
The matter of equipment for use of the duplicates has been touched upon. It should be borne in mind, also, that any reconstruction will probably have to be undertaken in a state of emergency. This then lends emphasis to a few valuable pointers in the planning in advance of a possible reconstruction program:

Keep it simple and uncluttered; think and act in terms of what would be absolutely necessary to reconstruct the business; appoint a top-management authority to plan and direct the program and to see that all documents and records are classified according to importance; keep supporting documents to a minimum, and include provisions for keeping the program up-to-date once it has been initiated.

FURTHER INFORMATION on fire-resistant equipment can be found in the article on page 20 of this issue.



FORD MOTOR COMPANY STUDY INDICATES THAT XEROGRAPHY SPEEDS DUPLICATING INTERNAL OFFICE FORMS... CUTS COSTS!



Haloid's XeroX Copying Equipment is easy to operate. An offset paper master can be reproduced directly from original material by xerography in about 3 minutes.

New forms are born every day at Ford. The XeroX-Multilith combination is the world's fastest method of duplicating existing original forms and documents.



Ford reports a total cost of 37c for first run-off copy from an offset master made by xerography compared with \$3.12 for same copy made from a zinc plate.

XEROX^{*} Copying Equipment

As part of an extensive study of all duplicating processes by the Central office of Ford Motor Company, it has been indicated that offset paper masters prepared by the xerography process instead of by conventional methods, will save time and money. In revising an office form, a test showed that from final drafting board copy to the first run off copy from an offset master is a matter of minutes at an approximate total cost of 37c, including materials, labor and overhead. This compared with a cost of \$3.12 for the first copy from zinc plates which otherwise might be required. Test runs up to 20,000 have been run from one XeroX Master.

Save time, money, materials. Your existing office or factory forms, drawings, etc., can be reproduced on a paper master plate by xerography; and multiple copies can be run off on an offset process duplicator . . . all within three minutes.

Xerography, the new, dry, electrical process, copies on to an offset paper master plate anything written, typed, printed or drawn. It's a direct positive process; no negative is required. It's quick, economical, clean . . . no chemicals, fumes or odors.

Cut costs. Speed the flow of paper work. Break the bottleneck of delays. Get the facts about the amazing xerography process.

*A Trade Mark of The Haloid Company



THE HALOID COMPANY

51-217 HALOID ST., ROCHESTER 3, N. Y.

BRANCH OFFICES IN PRINCIPAL CITIES



Write today for money saving case histories and further details about XeroX Copying Equipment.

circle 5 for more information

methods / 17

How to keep your desk uncluttered

THE AVERAGE BUSINESSMAN MAKES POOR USE OF HIS DESK DRAWER SPACE. RESULT: A MESS ON TOP

METHODS' ENGINEERS, in their never-ending search for greater efficiency, have finally invaded the *sanctum sanctorum* of every office worker — his desk drawers. There is good reason. They estimate that proper "desk training" can increase productivity as much as 20%. At the same time, the cost of such training is relatively low, varying from \$25.00 to \$100.00, according to the salary of the individual.

The desk is a work bench. The desk surface is a work surface, and only material being actively processed should

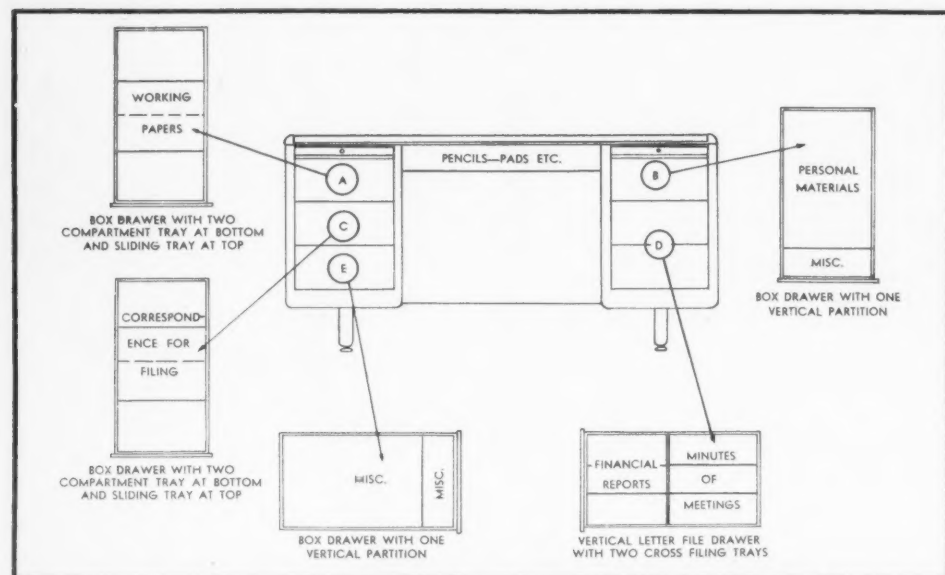
be found there. But a clean desk top demands a carefully laid out desk interior. Each drawer should be designated to perform a certain duty. A drawer should never be considered as storage space . . . nothing has a right to be entered except current, active material. Things to be stored should go into a separate or general storage file, not in your desk.

Since no two persons have identical responsibilities, except clerical workers doing the same repetitive operations, the desk must be planned to suit the individual

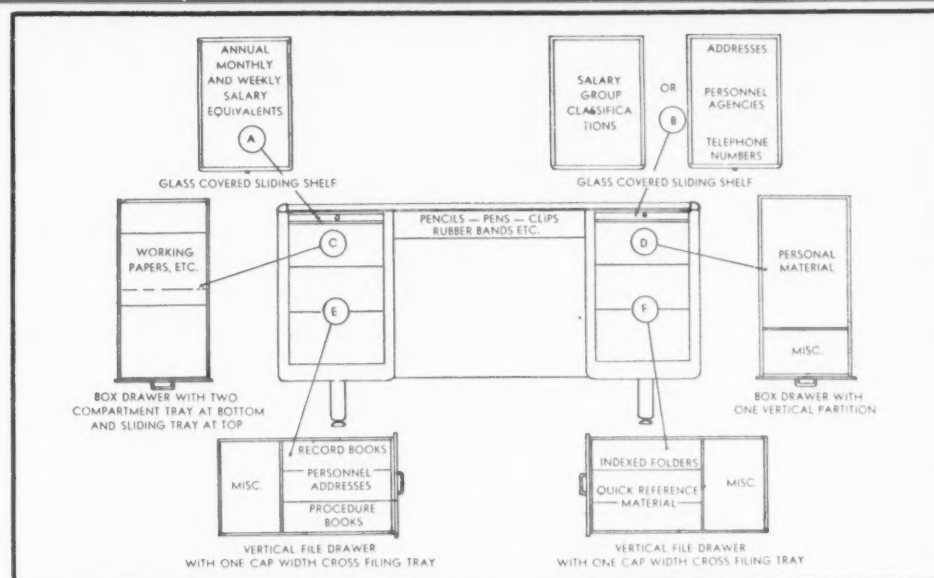
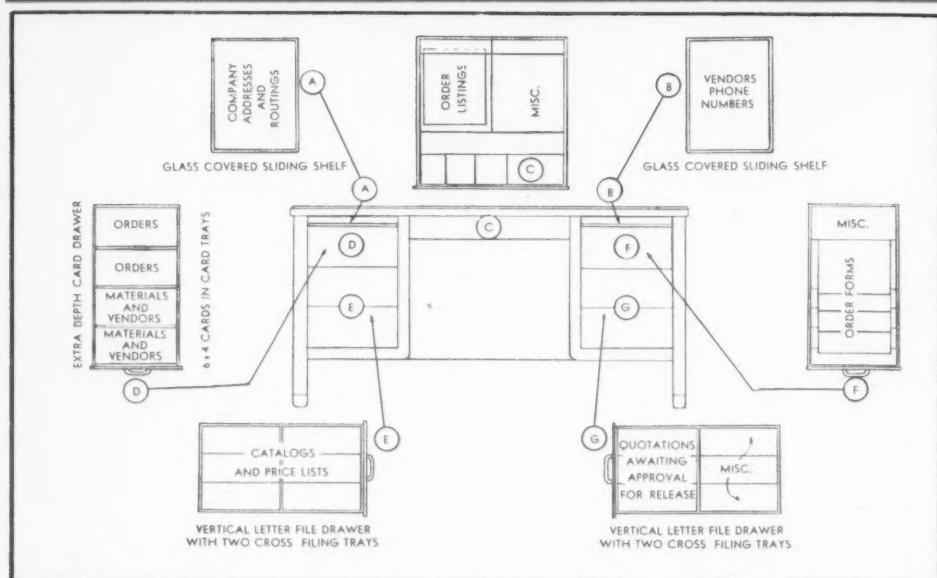
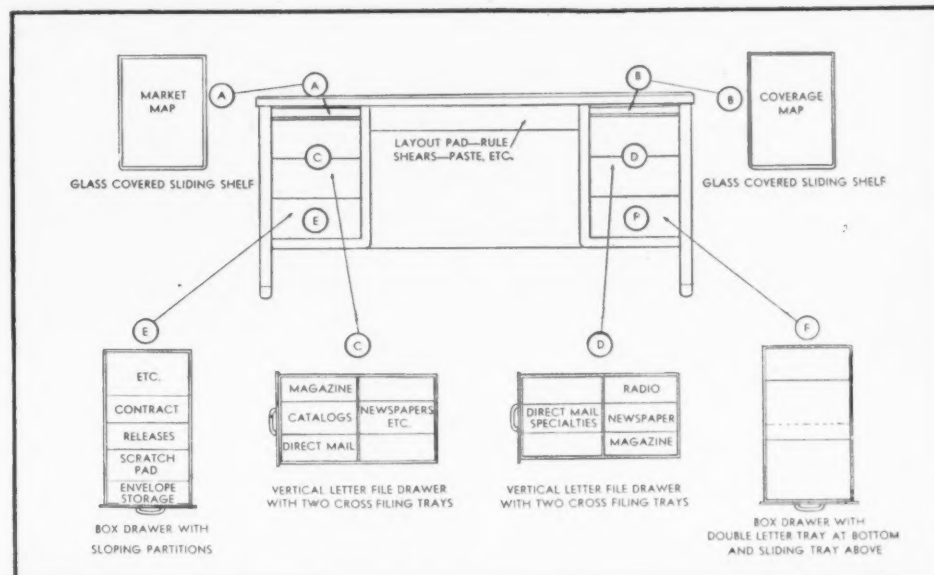
who uses it. There can be no hard and fast rules to accomplish this purpose. The desk layouts on this page are intended only as a suggestion of drawer arrangements to suit the needs of users whose duties are generally well-defined. They illustrate, however, how personal desk efficiency may be advanced by proper planning and adequate equipment.

A comprehensive manual of desk drawer layout is available upon request. Please circle No. 30 on the reader reply-card for a free copy.

Secretary-Treasurer *papers are letter-size and must be separated as to category.*



Sales Manager *can't fumble for material while he has a prospect on the phone.*



Purchasing Agent *keeps more detailed information on hand than other officers.*

Personnel Director *must keep permanent records separated from working papers.*



New and exclusive office procedures—using Remington Rand's unique team of Punched-Card Methods and Kardex

Visible Systems—give you the facts you need to get top production from available facilities . . . at lowest possible cost!

2 ways to get more production — faster

1. Shorten the production planning cycle by getting firm schedules into the plant faster . . . and
2. Speed actual production by eliminating the causes of many delays on the production line.

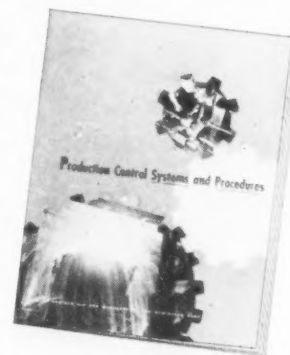
Here's how you do it. Use Remington Rand punched-card machines to develop, correlate, sort and print the "mass" of facts you need for efficient production planning. It's the fastest method known!

Then, for effective control, post essential facts to a Kardex visible system. Kardex graphically charts the facts you need to determine scheduled requirements and control procurement, receipts and disbursements of all parts and materials.

Users report these outstanding results. They maintain schedules . . . meet promised delivery dates . . . keep all inventories in balance. What's more, they

secure all the facts they need to comply with government regulations on inventories and to report requirements under CMP. Most important, they get these facts as a routine procedure without maintaining separate records.

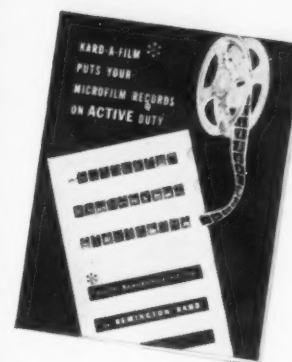
For Production Executives: New 56-page study, *Production Control Systems and Procedures (X1268)*—outlines complete procedures for engineering, production planning and progress, machine load, material and tool procurement and control. Call the nearest Remington Rand Business Equipment Center, or write to Management Controls Reference Library, Room 1505, 315 Fourth Ave., New York 10, New York.



new, free booklets

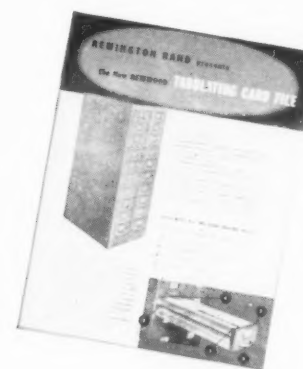
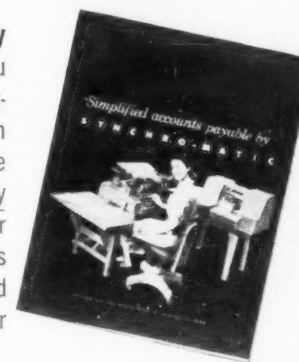
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To help you get your office work done faster, better, at lower cost, the Management Controls Reference Library of Remington Rand offers these latest, fact-packed booklets—free to you or to any interested business associate of yours.



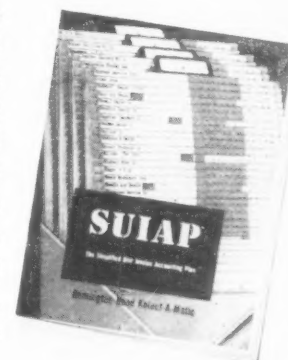
"Microfilm Records on Active Duty." This is the story on Kard-a-Film, the amazingly simple, effective new system that enables you to file and find individual microfilm records by subject. All the speed and flexibility of conventional filing plus a tremendous saving in filing space. Ask for Remington Rand folder F299. Or check No. 21 on the convenient Reader Reply Card.

"Simplified Accounts Payable by Synchro-Matic." Not only can you have fast, accurate voucher posting, always up to date, with fewer clerical steps—the same machine operation automatically produces punched cards for rapid tabulation of distributions and analyses. Remington Rand No. AB548. Or No. 22 on Reader Reply Card.



"New Remwood Tabulating Card File." Scarcity of steel need not keep you from getting fine quality files with every feature for efficient housing and handling of punched-card records. Remarkable progress has been made with wood in the hands of Remington Rand's famous Library Bureau craftsmen. Remington Rand No. LVB584. Or No. 23 on Reader Reply Card.

"Simplified Unit Invoice Accounting Plan." Your present method of handling accounts receivable may be costing you far too much money. Read this booklet and see how you can save as much as 50% in clerical work hours and maintain closer control over accounts than you've ever had before! Remington Rand No. KD554. Or check No. 24 on the Reader Reply Card.



Remington Rand

circle 20 for more information

Accounts receivable insurance



These figures were compiled by a world famous credit house to show what happens when a business loses records in a fire.

Manufacturer A made the grim decision to go out of business after his customer records were destroyed by a fire. Surveying the ruined vault with his executives, it became obvious that it was going to take too long to get back in business again. Though his plant was fully insured, it could not be rebuilt overnight. In the meantime competition would be at work on his customers. And he foresaw the loss of goodwill when he went to each asking how much was due him, with nasty lawsuits in sight.

Contractor B could make a different decision. Though his customer records, kept in a metal file cabinet, had gone up in smoke along with his equipment, he got more than sympathy from his banker the next day. Because his insurance coverage included a special policy covering his accounts receivable records, which could be used as collateral for a loan, he was able to get back into normal business operations quickly at a new location. He could reestablish his accounts for only about half of what was estimated as outstanding. A check for the remainder came from the insurance company on the 10th of the next month when the money was due.

Retailer C recently told the happiest story of all. He installed new insulated desks to house the cycle billing records which had previously been protected only when placed in the safe at night. Because his customer ledgers were now protected from fire around the clock, the insurance company mailed him a check for over \$500 as a refund on the current year's premium for accounts receivable insurance, and similar savings were in prospect for years to come.

THESE TYPICAL STORIES show some basic questions to be answered in choosing the correct method of protecting your accounts records: How much of your working capital is represented by mere customer ledger cards? Could a new set of statements be made up if your records were destroyed? How much could you collect if the records were lost? How much would you suffer, other than financial loss, from the disruption of your normal customer relations?

About receivables insurance: The main consideration is that this special policy form protects you at all times for all losses from destruction of records by all causes except destruction by warfare or by dishonesty of a firm's officials or partners.

You are covered in case of a fire, when records may be in use away from the safe or vault; in case of a flood, earthquake, building collapse, explosion, riot or other event which insulated equipment might not withstand; in case of destruction through burglary or by a malicious employee; in case of invoices or sales tickets being lost before their entry as receivables.

You are also covered for special expenses such as the cost of reproducing lost records from source documents; the cost of copying damaged records; the interest charges on any special bank loan during the period of collections and claim adjustments; any unusual collection costs incurred through the destruction of your records.

The insurance company pays you on the basis of your actual losses when these can be established from control records. Otherwise, payment is based upon your outstanding receivables for the same month of previous year, with allowance for your trend of increase or decrease during the year.

This accounts receivable insurance is written as a separate policy. There are apparently only minor variations in the policies written by major companies (but have your broker check this point carefully). Premium rates are based upon the fire hazards of your building and office area where records are kept, on the type of insulated protection given the records, and on the availability of duplicate records. Premiums are adjusted annually so that you pay only for the actual amount of receivables covered. Minimum premium is \$60 for a 3-year policy, or an average of \$20 a year.

About insulated equipment: The two main considerations favoring adequate record protection are that: 1) it is designed to prevent the destruction of records by fire and to help resume your normal operations quickly; 2) it may effect a considerable saving in premiums for accounts receivable insurance.

Still another consideration, in the case of a small business, is the use of the same equipment to protect other valuable papers, such as the inventory records necessary in order to get a full and prompt payment on ordinary fire insurance claims.

There is a wide range in the amount of protection afforded by insulated equipment. Modern safes and vault doors carry labels of the Underwriters' Laboratories, Inc., and/or the Safe Manufacturers National Association certifying their ability to withstand a fire for a certain length of time. Older equipment not carrying such labels may be obsolete or completely useless for fire protection. (An old vault should be checked for its structural dependability in case of a fire.)

The "A" label, for a four-hour fire, automatically qualifies for a 25% discount in insurance premiums. The "B" label, for a two-hour fire, brings a 12½% discount. The "C" label, for a one-hour fire, a 5% discount. Since the insurance rate is automatically increased by 100% if no insulated housing is provided for records, your total premium savings are 62½% with "A" label, 56½% with "B" label, and 52½% with "C" label. Get prices locally and simple arithmetic will show which label will pay the most profit through the years. (The legal amortization period for a safe is 20 years.)

But it may pay you to get a more expensive label, anyway, if the fire hazards for your records indicate the need. Insurance companies may refuse to write a policy where protection is not deemed sufficient. (One big safe maker has developed a special slide rule to quickly and efficiently compute the length of time for which protection is needed under your conditions.)

Another important factor in your choice of insulated equipment may be the advantage of point-of-use protection. No longer is it necessary to remove the records from the protection of your vault all day. Now they can be protected continuously in the newer types of insulated equipment (filing cabinets and insulated desks) which can be stationed where desired for efficient workflow. Then, in case of a sudden fire, when employees



Insulated vs. Uninsulated. When fire destroyed the offices of this famous airline, records in ordinary steel files were consumed. Insulated files brought records through unscathed.



This Was a Fireproof Building. Its contents were completely destroyed though the building itself is still standing. Modern construction is no protection so far as records are concerned.

properly think about their own safety first, only a quick slam is required to close the drawer or door and give your records the full protection of a "C" label.

Caution: The fact that you have your records protected in insulated equipment by no means lessens the need for insurance coverage. Statistics show that most fires occur during working hours when records are unprotected.

For example, a department store operating several locations in the West bought not only the best available safe equipment and automatic sprinklers but also took out an Accounts Receivable policy. With over two million dollars of outstanding accounts they felt physical safeguards alone were not adequate.

Small costs or large risks? The present trend to better protection of assets on customer ledgers is not surprising when the low costs are considered. (Most firms find they can provide both special insurance and insulated protection for a fraction of their annual credit losses.) The size of the possible loss at a single blow is what causes comptrollers to really sit up and take notice.

Are there costly "leaks" in your Order-Billing system

These 9
searching
questions
may help
save
your firm
hundreds of
dollars!

1. Do you know how many separate writings you require to get your orders shipped and billed?..... Yes ☐ No ☐
2. Have you investigated recently to see if writings are being made which can be eliminated?..... Yes ☐ No ☐
3. Are the orders sent in by your branch offices or salesmen rewritten in your office?..... Yes ☐ No ☐
4. Are shipping addresses retyped on your bills of lading?..... Yes ☐ No ☐
5. Are these same addresses again rewritten on your tags and labels?..... Yes ☐ No ☐
6. Are your invoices written separately from your shipping orders?..... Yes ☐ No ☐
7. When a partial shipment is made do you write a new shipping order to cover items back-ordered?..... Yes ☐ No ☐
8. Do you write a new set of billing copies covering each back order shipment?.... Yes ☐ No ☐
9. Do you post each individual invoice to your accounts receivable ledger?..... Yes ☐ No ☐



DITTO

TRADE MARK REG. U. S. PAT. OFF.

DITTO, Incorporated
723 S. Oakley Blvd., Chicago 12, Ill.

10. Would you like us to send you folders which illustrate how you can eliminate all retyping, on original and back orders, eliminate posting to accounts receivable?..... Yes ☐ No ☐

If answer is "Yes", fill in and mail to:
Ditto, Inc., 723 S. Oakley Blvd., Chicago 12, Ill.

Name _____
Firm _____ Title _____
Address _____
City _____ Zone _____ State _____

HERE'S THE ANSWER THAT COUNTS!

If you employ more than twenty people, chances are

Your office is overstaffed

WORK MEASUREMENT IS RAPIDLY PROVING THAT

THE AVERAGE OFFICE PAYROLL IS PADDED

THE SUPERVISOR of the steel company's Order Entry department stated the case this way: "Before Korea I had 28 clerks to handle our normal volume of work. In the next eight months, our workload jumped 50%. But for our work measurement survey I would have demanded and justified the need for at least ten more clerks. Instead, with only 25 people, three less than my pre-Korea staff, my department is operating at 96% efficiency — and turning out 50% more work!"

The results of work measurement in this single department produced an annual saving of \$7,684. By the time work measurement had been applied to ten more departments it had uncovered a total of \$193,341 of excess clerical payroll. (See Chart)

NO "SPEED-UP" INVOLVED

The big name in clerical work measurement is Paul Mulligan, an industrial engineer who has pioneered office time study. Fundamental in the Mulligan plan is the philosophy that no hardship must result from the application of scientific management techniques. No one works "harder". No one becomes an automaton. Rather, the program involves benefits in increased income and greater security for the clerks who improve their effectiveness. Pains-taking analysis is the keystone of Mulligan's service. He first sits down with the client's own methods analyst, in space completely removed from the actual clerical working area, and charts with a department supervisor a detailed description of the clerical work-flow. Each step is carefully isolated. When the entire procedure is charted, and the frequency of each operation is known, it becomes possible to select from his "Manual of Standard Time Data" the *unit time* applicable to each step. Finally, all of these figures are accumulated to determine the average monthly workload on each position in the department.

HOW SAVINGS ARE DERIVED

It is rare, says Mulligan, when any job will show proper work distribution. Usually, in staffing an office, management hires sufficient people to handle a workload that has not been accurately measured. It follows that most offices have therefore been overstaffed, with work inequitably distributed. So the proper reallocation of work is the

final step in Mulligan's technique. This is done by indicating on the flow chart what duties can be given to different positions in order to bring about a reasonable load based on "a fair day's work". The word "reasonable" is used because it is impractical to load each job up to absolute maximum. Sufficient free time must be allowed in each position to provide flexibility for absences, peak loads, unusual occurrences, and personal needs. Generally, the load is assigned on a basis of about 87½% of maximum monthly working time.

Certain principles should be followed in the reallocation of duties. Obviously, functions should be assigned to assure a continuous and forward flow of material through positions, avoiding bottlenecks and back-tracking. It is also important to avoid the mixing of skill grades in any single position. For example, a stenographer's duties should not be included with those of a file clerk, since such a condition would necessitate the payment of a higher salary rate on that portion of the work requiring a lower degree of skill. The only exception to this would be in a small office, when avoiding the mixing of skill grades would require creation of a new position.

YOU NEED \$1,000,000 IN SALES TO PAY FOR 18 CLERKS

During 1950, the average net profit of all American corporations was 4.3% of gross sales . . . or about \$43,000 on each million dollars of sales. That profit figure is equivalent to the annual salaries of about 18 clerical workers earning \$200 a month. Thus the average corporation must manufacture and sell a million dollars of product before it can break even with the cost of this relatively small clerical operation.

WHAT ABOUT IMPROVING METHODS?

It will be observed that no mention has been made of improvements in office systems. This does not mean that they are excluded in the application of Mulligan's technique. But Mulligan does not emphasize this factor since he believes such improvements to be the province of the client's own methods staff. He sees his job as one of improving productivity *without* appreciable investment in new equipment. One frequent exception, of course, is when his own time study data indicates that the volume of a certain operation demands a change from a manual to a machine operation. Not surprising, however, is the occasional discovery that an operation has been over-mechanized with a resulting decrease in efficiency. The key, of course, is measurement. (See Small Chart)

HOW TO MEASURE CLERICAL WORK

The development of clerical work measurement was impeded for years by the general incompatibility of conventional time study to office work, and by the variability of clerical functions in comparison with the more repetitive activities of the factory. Mulligan, an industrial en-

	Number of Persons Involved In Survey	S A V I N G S		
		Number of Persons	Annual Dollar Amount	Percentage of Original Working Force
Department A	28	5	\$ 10,107.	18
Department B	147	36	72,155.	24
Department C	16	7	18,480.	44
Department D	21	4	7,792.	19
Department E	15	3	7,981.	20
Department F	8	2	4,766.	25
Department G	14	3	8,573.	21
Department H	12	2	6,992.	16
Department I	30	10	25,153.	30
Department J	9	2	6,142.	22
Department K	71	9	25,200.	13
	371	83	\$193,341.	22

gineer, saw a parallel, however, in the practices used in rate setting on some types of shop work. Thus arose the question of whether it was practicable to develop a book of time values for common office activities. In the initial theory, it seemed reasonable to assume that the operation of a particular make of calculating machine should not vary from office to office and company to company. In fact, there was no reason to believe that all office work did not have some "common denominator" in working times. Years of research began with this concept and have produced a "Manual of Standard Time Data for the Office" which has proven to be dependable and practical through hundreds of applications in Mulligan's client companies.

Most of the time data have been developed in cooperation with the manufacturers of office appliances. Typical demonstrations of devices are set up and moving pictures are made of them under normal operating conditions. The use of exceptionally efficient clerical subjects is carefully avoided. Operations are timed by a special electric clock known as a "wink-counter," always in range of the camera and capable of measuring time as finely as 1/2000 of a minute.

Mulligan is not the only proponent of time-study measurement for the office. Unfortunately, however, some practitioners make the mistake of confusing "overall-timing" with true time study. In their error of trying to determine an "average time" they too often incorporate in their standard all of the errors of omission and commission which would be eliminated by the searching analysis of the trained engineer.

A 40-page definitive booklet entitled CLERICAL COST CONTROL, describing in greater detail Mr. Mulligan's methods, with monographs by two customers who have retained him, is available to METHODS readers. (Circle No. 32 on the reply card bound in this issue.)

CLERICAL COST CONTROL STANDARD TIME DATA					
Sorting 8 1/2" x 11" Papers					
Active Classifications Sorted	Man. Hours per Page Sorted				Machine Sort (Sortagraph)
	Table Top Sort	Straight Front Rack	Depressed Bins	Curved Front Rack	
1	—	—	—	—	—
2	.00027	.00029	.00029	.00031	—
3	.00028	.00030	.00030	.00032	—
4	.00030	.00032	.00031	.00032	—
5	.00031	.00034	.00033	.00033	—
6	.00032	.00036	.00034	.00034	—
7	.00034	.00037	.00035	.00035	—
8	.00035	.00039	.00037	.00035	—
9	.00036	.00041	.00038	.00036	—
10	.00038	.00043	.00039	.00037	.00059
11	.00039	.00044	.00041	.00037	.00060
12	.00040	.00046	.00042	.00038	.00060
13	—	.00048	.00043	.00039	.00060
14	—	.00050	.00045	.00039	.00060
15	—	.00051	.00046	.00040	.00061
16	—	.00053	.00047	.00041	.00061
17	—	.00055	.00049	.00041	.00061
18	—	.00057	.00050	.00042	.00061
19	—	.00058	.00051	.00043	.00062



THE FACTS YOU WANT

—AT A GLANCE

Delinquent accounts visible at a glance without wading through a lot of records.

Buyers of this or prospects for that brought to your view.

Slow-moving stock items or those that need close watching—flagged for your attention.

These and other records can be signalled for the facts you want at a glance, and give you direct record control.



USE THIS
COUPON

CUTS RECORD KEEPING COSTS

Shif-Dex Visible Records utilize "sight" in place of manual operation. Instead of fingering numerous sheets to locate a record, the eye finds it at a glance. As many as 40 records are visible at once! Up to 2,000 record sheets in a single binder!

The scope of Shif-Dex visible record keeping is as broad as business itself. It is adaptable to practically every department in every kind of business.

- Shif-Dex saves posting time—postings are made in a fraction of time required for blind type of records.
- Shif-Dex is portable—easily carried from place to place. Permits posting and reference at desk level.
- Shif-Dex is compact—as many as 2,000 record sheets in a single binder. Thousands of records may be placed within arm's reach.
- Opens perfectly flat—affords perfectly flat writing surface.
- Built-in automatic shift opens space at any desired place for insertion of sheet; closes space when sheet is removed.
- Numerous distinctive features of construction make Shif-Dex outstanding in the field of visible records.

WILSON JONES CO.,
3300 Franklin Blvd., Chicago 24, Ill.

Please send circular describing Shif-Dex Visible Record Equipment

Name

Company

Address

City and State

Our Office Supply

Dealer is:

WILSON JONES CO.

3300 FRANKLIN BLVD.
CHICAGO 24, ILL.
KANSAS CITY CAMBRIDGE SAN FRANCISCO

122 E. 23RD ST.
NEW YORK 10, N. Y.

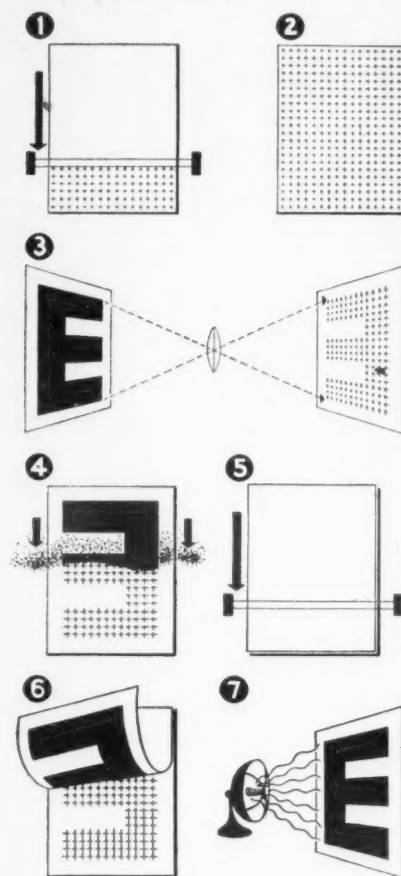
You can photo-copy without a darkroom

PROCESS ONCE CALLED "BIZARRE" REPORTS USER-REACTION TO ITS EARLY INSTALLATIONS



1. Material is placed face down on plate glass top of the XeroX Camera.

HOW XEROGRAPHY WORKS



1. Surface of specially coated plate charged as it passes under wires. 2. Coating of plate charged with positive electricity. 3. Copy (E) projected through lens in camera. Plus marks show projected image with positive charges. 4. Negatively charged powder adheres to positively charged image. 5. Paper is placed over plate and receives positive charge. 6. Positively charged paper attracts powder from plate forming direct positive image. 7. Print is heated for a few seconds to fuse powder.



2. Plate is charged in Copier, then placed in Camera. The image is transferred to charged plate.



3. Charged Plate is exposed to original copy for a few seconds through the lens of the Camera.



4. Material to be copied has been transferred directly to the developed plate.



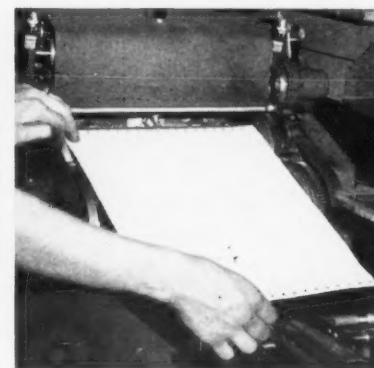
5. After development, the offset paper master is placed over the image on the plate.



6. Image is transferred from the plate to offset paper master, removed and is ready for fusing.



7. By placing paper with transferred image in Fuser for a few seconds, print is made permanent.



8. The processed offset paper master is placed on the cylinder of the duplicating machine.



9. The whole process, from original until first copies are run off, takes about 3 minutes.

EDITOR'S NOTE: Xerography is representative of a general trend toward copying machines that are simple to operate but versatile in application. (See New Products for an announcement of a new table model contact printer.) The wise buyer of a duplicating system must consider the following in selecting the best machine for his use: how many copies are normally required; what quality of reproduction is necessary; will there be halftones or just line cuts and type; must the masters be filable for re-use; how regularly will the machine be used.

LESS THAN two years ago discussions of Xerography (of which there were few) were spotted by words like "Triboelectric" "Electro-static" "Lycopodium" "Electrophotography" and "Corona Discharge". Necessity, while busy mothering this new and actually simple process, has eliminated the fancy words. Xerography has proved itself in use for the routine duplication of everyday "working papers".

By replacing the usual silver emulsion with a photo conductive material (selenium), and by using a simple powder and controlled heat, instead of the usual developing and fixing baths of chemicals and water, Xerography does its job. The advantages become obvious; no negative is required because Xerography is a dry, direct positive process. No film or sensitized or chemically-treated papers are needed. This makes possible the use of ordinary office paper, as well as standard offset paper masters.

Taylor maintains an inventory of some 30,000 different instrument components. Extensive inventories, plus production, sales and distribution problems, mean paperwork in superabundance. Information *must* flow inter-departmentally, to customers, to branch offices and to the prospect market.

"We leased XeroX equipment," says W. P. Madgwick, Manager of Taylor's Office Methods Department, "and established our own control over the production of much of this multiple paper work. We make 8½" x 11", or 8½" x 13", offset paper masters in something less than two minutes, and use Multilith Duplicators to turn out everything from price lists, bulletins and office forms, to facsimile letters and confidential reports on lightweight bond paper in a matter of minutes.

"Our greatest concern was not speed (although Xerography has proved faster than the methods we used previously) but accuracy and the cost of obtaining it. Since we now photograph the approved original copy directly on to a paper master, copying errors are automatically eliminated. Proofreading is unnecessary. We put out approximately 1200 price list sheets per year and figure that by eliminating copying and proofreading, the saving in labor alone averages in the neighborhood of \$3.00 per page. Our library of forms now on metal plates will gradually become obsolete and be replaced on paper masters by Xerography. As new applications for the process develop in other departments, additional and equally great savings will be made."

For a more detailed report on Taylor Instrument's experience, please circle 33 on the reader reply-card.

**HOW
YOUR NAME
GOT ON
METHODS'
MAILING LIST**

SEE PAGE 30

FINANCIAL

thought  starter

Caught by slow accounting machine deliveries?

COMBINING TWO UNITS of office equipment to perform specialized jobs is a "way out" for many a hard-pressed budget-squeezed office manager or business executive. It's also an answer to long delayed equipment deliveries.

Typical of this trend is the teaming up of a Printing Calculator and an Electric Typewriter to perform all types of billing-invoicing operations. The savings inherent in the idea verge on the spectacular: up to 70% on machine investment, and 10% or more on operating costs. According to the business equipment company which developed the idea, a Printing Calculator and an Electric Typewriter with 10-key decimal tabulation, priced at less than \$1,000 for both units, will do the job of an accounting machine costing up to \$3,500 with computing and proving operations cut way down. *Additional economy is realized through utilization of these units in their standard office figuring and typing functions when not applied to billing work.*

Here's a brief summary of operating procedure:

- 1) When an order is received, it is checked for credit status, stock on hand and correct pricing.
- 2) Next, the operator begins the extension process with the Printing Calculator by identifying the order number. She then extends the quantities times the price and figures the discount where applicable. (The 10-key keyboard used by manufacturers of Printing Calculators greatly facilitates this operation.)
- 3) The order and the calculator tape with the printed extensions are passed to the billing clerk, who visually checks the items and prices on the tape against the order, and with the electric typewriter she heads the invoice, types the items from the order and the extensions from the tape. Columnar entries are made faster and more easily, thanks to the 10-key decimal tabulator feature of the machine.
- 4) The typed invoice is given a final check against the tape which, for the convenience of the customer, is attached to the invoice. An explanatory statement is stamped at the top of the tape, explaining how to interpret the extensions. This is a goodwill-gainer: customers need not make machine-runs for checking because the data is all there on the printed tape.

A descriptive folder of the low-cost billing plan is available. Please circle 34 on the reader reply-card.



Day after day, management men wage a ceaseless struggle to keep their heads above the literally tons of paperwork necessary to run their businesses. So enormous is the paperwork task, that any time you can cut a few corners, you stand to benefit by substantial increases in efficiency and economy. And you may discover that's just what a Colitho "One Write" System can do for you, just as it has for hundreds of other companies.

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—no possibility of transcription errors. The Colitho "One Write" System is adaptable to any type of form. It's extremely flexible and can provide for variables, blockouts, deletions and additions.

So that you can determine where a Colitho "One Write" System can save time and money in your organization, we've prepared a twelve-page manual. "Colitho



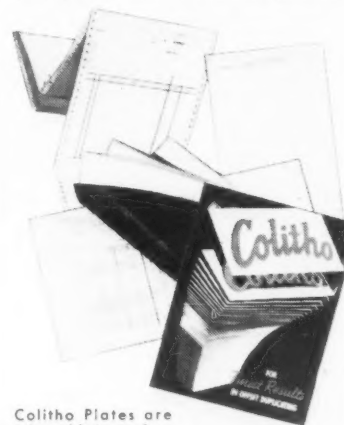
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Name _____
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Company _____
Address _____
City _____ Zone _____ State _____
Make of Duplicator _____ Model _____
Plate Size _____ Clamp Style _____



An answer to changing needs for office space

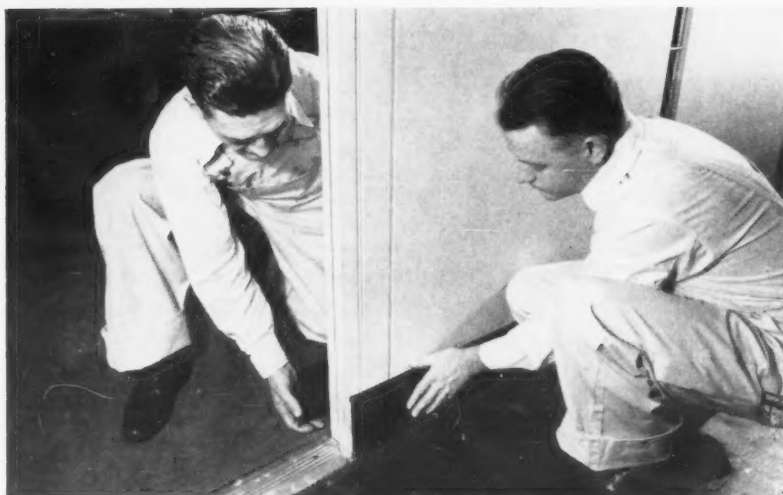
FITTING TODAY'S PROBLEMS INTO YESTERDAY'S OFFICES

IS SIMPLE — WHEN EVEN THE WALLS CAN MOVE

1 Workmen move only the filing cabinet, to get started with the job. Later, they move the desk slightly away from the wall. The whole job will take 45 minutes.



2 The first step is to pry off the baseboards. Photographs are of the Crowell-Collier Building, New York City. Notice that normal office routine is not disturbed.



A QUIET REVOLUTION in theories of office layout has been brewing for more than a quarter of a century. Time was, when enlarging an office — or partitioning a large one into several smaller ones — was a major operation, involving weeks of work. During this time, because of the attendant dirt and debris, the office had to be shut down.

But with the coming of age of movable walls, the situation has changed. Now, it takes a few days at most to install movable partitions in the fashion that best meets the current flow of office work. It is even easier to change things about, once the walls are originally in place. Best of all, office routine can go on, since there is no debris, no excessive noise, no dust and dirt. It is easily possible to shift the location of offices or whole departments with the changing needs of expanding business.

3 Next, workmen snap off cornice molding and remove steel clips which hold panels together. Panels come as solid units, or containing glass panels of any type.



But, in addition to this powerful advantage of flexibility that movable walls give to offices, there are other benefits. Movable walls, to begin with, can be used over and over, an economy factor that makes the original cost (roughly equivalent to the cost of conventional walls) of less significance as time goes on.

Also, movable walls are fireproof and block sound as effectively as ordinary walls of twice their thickness. The industry has cases on record where the heat-resisting properties of movable partitions gave office employees the extra time needed to leave burning buildings safely.

Generally speaking, the finish of a movable wall is permanent, compared with the periodic repainting needed by plaster walls. The baked-on enamel finish of steel movable walls — and the all-through color of a composi-

4 The small end panel is lifted out of end channel which held it in place. This wall, 14' 3" long, cost about \$340 to install. At this point the job is almost completed.



A TALE OF EXPANSION

Growth of the movable partition industry has been rapid. In 1940, total sales for the industry were \$10 million. In 1950, sales were up 170% to \$27 million. Industry leaders expect 1951 sales to top \$35 million, another 30% rise. Sales would go even higher, but production is curtailed by limited supplies of steel.

tion wall—are said to withstand any but the very roughest treatment.

Movable walls are from one-quarter to one-eighth the weight of conventional walls—a strong advantage where floor loading is a prime consideration. Wiring for air conditioning, telephone or electrical lines can be contained right within the wall base.

The use of movable walls is a practical answer to the problem of office layouts to meet changing needs, both for businesses and for office building owners. To see how speedily layouts can be changed with the use of these walls, see the photographs on these pages.

A list of the country's major manufacturers of movable walls may be obtained by circling No. 35 on the reader reply card.

5 Channels are removed from ceiling, walls and floor; wiring is removed from panel connections, and the job is done in slightly over half an hour, at a cost of about \$40.



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Patents Pending

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**broader flexibility*

For the modern office setting a new concept of attractive appearance plus maximum utility and flexibility is made possible by Rock-a-File Modular Wood Furniture. Smart design in the modern tempo, combined with unitized construction, allows the Rock-a-File Modular components—desk, storage cabinet, wastebasket, telephone section, file cabinet, drawer section, typewriter shelf and bookcase—to be set up in various combinations as a complete and harmonious furniture layout. Combinations designed to suit the needs and tastes of every individual whether executive, stenographer or clerk, are readily


arranged with Rock-a-File Modular Wood Furniture.

Rock-a-File Modular Wood Furniture consists of desk, corner cabinet and two basic units—desk base unit and alternate unit with choice of components. Solid core, quarter sawed, genuine walnut veneer on hardwood base is used throughout with tongue-and-groove construction. All exposed edges are banded. Solid walnut handles on doors and drawers. Desk drawers fitted with lock having two keys. File cabinet is popular Rock-a-File, side-opening compartment type, all-steel interior construction.

For complete details, write today for catalog and price list.

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applications of new products

Simplified "desk-size" photo-copier

Almost any office copying job can be handled in a matter of seconds with the new Ozamatic unit. Application-wise, its only limitation is the size of the item to be copied — maximum width 16 inches.

Typical Uses: copies of tabulating reports, testimonial letters for advertising, multiple copies of orders, duplicates of employment applications.

Operation: the original to be copied is placed over a sheet of sensitized paper and fed into the machine. A few seconds later the original is returned to the receiving tray and the copy is delivered, dry, at the top of the machine. Costs run about 1½ cents per 8½ x 11 page. Copies can be made from any translucent original or from opaque material with a simple intermediate step.

For more information: circle No. 38 on reader card.



Spirit duplicator for limited work load

This new Portable Spirit Duplicator will print material from post card size to 8½ x 11 inches, as many as five colors at a time, does not require stencils, ink, or gelatin. In addition, it weighs only 12 pounds and is equipped with a case so that it can be carried about like a portable typewriter.

Printing is accomplished by the same process employed in larger, more expensive spirit duplicators. As the machine is operated, the impression paper is moistened by rollers with a clear spirit which picks up carbon from the

master. The master can be prepared by typing or by writing with a ball point pen.

In addition to its simplicity and portability, the low price of the Master Spirit Duplicator will recommend it to many businesses, schools, restaurants, etc. whose work load for a duplicator is modest. It retails (through office supply dealers) for \$32.50 complete with supplies. For more information, please circle No. 36 on card.



For assembling catalogs, government manuals

Priced at less than \$100, this new unit is available in a five bin and an eight bin type. Overall size measures 15½" wide, 15½" deep, 16¼" high. The patented feed mechanism permits instantaneous inspection of the collated matter, thus assuring accuracy in the detection of blanks and poor copy.

The manufacturer reports increasing use in defense industries, in the preparation of government-required handbooks and manuals, and on price and stock lists.

For more information, please circle No. 37 on card.



By Miss Alda Pavesi

Merchandise Controller, The Tailored Woman, Inc.

Fashion-wise inventory system

THE FASHION LIFE of a dress seldom exceeds six weeks. During its period of popularity, constant check must be kept to insure that stocks are adequate to meet demand. We also want to know that the item is moving at its maximum potential, and that customers' returns do not indicate unsatisfactory goods. This information is the Buyer's guide. She wants it up-to-date, accurate, and readable at a glance.

No Paperwork for the Buyer

For each of our Buyers, we keep a visible record binder that contains a form for every item that she has selected for her counters within the current year. The forms are keyed on their visible margins to show manufacturer, style, cost, retail, type of merchandise, and manufacturer's number. (See form below.) The form itself tells the buyer what she's ordered, what's on hand, how it's selling, and what buying action she could take. Exact daily sales figures are always available. With all of this information before her, her two greatest problems — fast sellers running out of stock, and slow moving items that have not been marked down — are easily avoided. What's more, she has a year-long history of returns.

How We Maintain the Record

When a sale is made in any department, a coded slip is torn from the price tag and, once a day, these tags are delivered to our department. At the beginning of each day, the slips of the previous day are counted and recorded. Remarkably, the whole recording job is handled by only two girls, though we enter cards for almost 20,000 items in a year.

Because our unit control is centralized in this one department, we can produce information on any merchandise in the store at a moment's notice. In addition, we take a monthly physical inventory and check it against our record which always has up-to-date stock figures. We are currently operating at the smallest "shortage percentage" of any store in New York of our class.

Cost of the System

Not only is the operating cost relatively low, but our initial capital outlay for equipment was not high. The Wilson Jones binders we use have exceptionally high capacity — 6600 separate items in one accessories binder.

For more information, please circle No. 39 on the reader reply card.

This is the form used in the merchandise control system of The Tailored Woman, Inc. The column headings represent items On Order, Received, Sold, Cumulative Sales, and On Hand. Entries are made for each day that information is received on the item. A circled entry in the Received column indicates that a customer has returned an article.

AUG.					SEPT.					OCT.					NOV.					DEC.					JAN.				
DAY	O. O.	REC.	SOLD	CUM. SALES	O. H.	O. O.	REC.	SOLD	CUM. SALES	O. H.	O. O.	REC.	SOLD	CUM. SALES	O. H.	O. O.	REC.	SOLD	CUM. SALES	O. H.	O. O.	REC.	SOLD	CUM. SALES	O. H.				
1	360																												
2		120	1	1	119																								
4			5	6	114																								
7			3	9	111																								
10			1	10	110																								
11		①	1	10	110																								
12			9	19	101																								
14		①	3	21	80																								
16			2	23	78																								
19			10	33	68																								
20		24	5	38	87																								
21			1	39	86																								
25			7	46	79																								

MFR'S NO.	STYLE	DEPT.	MANUFACTURER	COST	RETAIL	TYPE
625	100	6	Johnson Bros.	2-	3.95	Cotton Gloves

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HOW YOUR NAME GOT ON METHODS MAILING LIST

IF YOU WILL glance at the little address sticker on the cover of this issue you will find, at the lower right, a code number that tells some important facts about *you*. It is our way of remembering *where* we got your name, *who* you are in your firm and *what* kind of business you're in.

Before we go any further, maybe you would like to check on our accuracy. Every effort has been made to be absolutely sure of our facts, but human error always creeps in. If we have made a mistake in coding information about you, we hope you will take the time to fill out the reply-paid post card bound into this page . . .

JOHN DOE
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NEW YORK 17, N. Y.

M3 CA 950

BUSINESS CLASSIFICATION TITLE SOURCE VERIFICATION DATE

Your code number has two parts, divided by a dash. The first *letter* tells the type of business you are in. The first *number* tells your title or the *nature* of your responsibilities. We have found it better, sometimes, to avoid a specific title when it does not fully explain your responsibilities. If you will use the chart below, on this page, you will be able to check our accuracy.

WHY YOUR NAME IS ON METHODS' LIST

This is the last page of our first issue. By now we hope you have at least looked through the magazine. If you have, you have probably noticed that we are wholly devoted to describing less expensive and more productive ways to manage your business — particularly your office. That's important today. As we have pointed out in the Paul Mulligan article on page 22, it probably takes over \$50,000 in sales to pay the salary of *one clerk* in your office. If we can help you double her productivity, it is like increasing your sales at the rate of 20 times her annual salary!

When we decided to publish METHODS we figured there were about 200,000 men in the United States who could immediately transmit our message into profits for their companies. We couldn't get all those names — nor

could we afford to print 200,000 copies at this stage in our development. So we selected the "cream of the cream" — 30,000 key men in the *operational phase* of United States business . . . men concerned with the management control of their firms — in manufacturing, retailing, wholesaling, government, and other specialized fields.

There were several ways we could have built our list. The easiest would have been to go to one of the several reputable companies who specialize in selling mailing lists. For our purposes, we felt that these lists would be too general. Instead, we looked into the vast number of trade and cooperative associations most intimately concerned with the paperwork problems that control the nation's productive effort. They have been our principal source for obtaining readers.

QUALIFICATIONS OF A METHODS' READER

When we were able to obtain the roster of a key trade association, we seldom used all the names on that roster. Rather, we usually selected General Managers, Methods Men, and Financial Officers. In some cases, we selected more than one name from a given company. (Incidentally, if there are other people in your firm who you feel could profit by METHODS, please send us their names, titles, and other pertinent information. If they qualify as readers, we will be happy to add them to our list. Space is provided on the bound-in reply card.)

Having been this selective, you may wonder why we didn't try to *sell* you a subscription to our magazine. The most important reason is that we didn't think you would subscribe. And we didn't think you would subscribe because we thought you might not realize *why* you need a magazine like METHODS.

For example, most of our editorial material deals with "a better way and a less expensive way to do a given paperwork job." Let's take the case of a better accounts receivable system. You already have a system to handle your receivables, or you couldn't stay in business. When it comes to cutting costs in your company, chances are you would never look to your accounts receivable procedure as a possible source of economy. For that reason, why would you be impelled to *buy* a magazine that has an objective like ours?

The history of most magazines in this field bears out this line of thought. Their circulations have never risen to a point where they could materially help a broad segment of the nation's business firms.

QUESTIONS TO THE EDITOR

From time-to-time you are going to want more information than we are able to carry on a given story. For that reason, we have adopted two devices which we hope will cover these contingencies. *First*, at the end of every article we will list one or more sources for further information. Each of these sources will carry a "key number." By circling that "key number" on the reader reply card bound into the *front* of each issue, and mailing to us, you will be assured of prompt attention to your request. *Second*, we have a regular feature called "PROBLEMS: Questions to the Editor." Please don't confuse this with the usual "Letters to the Editor" found in many magazines. For we hope, in this regular column, to publish your questions (without your name) and give you intelligent answers. Not only do we expect to help you, but we think your questions will be indicative of the type of articles we should carry in future issues. In some cases, we may not be able to *publish* your questions and answers, but we will certainly answer them by mail.

CODE OF BUSINESS CLASSIFICATIONS

- M — Manufacturer
- W — Wholesaler
- R — Retailer
- G — Government & Military
- B — Bank & Financial (Brokers, Loan Companies, Safe Deposit, etc.)
- I — Insurance
- X — Institutions (Hotels, Schools, Hospitals, Clubs & Associations)
- S — Service, Professional, Newspapers, All Other
- U — Utility (Gas, Electric, Water, Phone)
- T — Transportation (Air, Train, Bus, Truck, Van)

CODE OF TITLES

- 1 — Corporate Officers Other Than Comptrollers & Treasurers (Chairmen, Presidents, Directors, Vice Presidents, Secretaries)
- 2 — General Managers (will sometimes be corporate officers)
- 3 — Financial Officers (Comptrollers, Treasurers, Accountants)
- 4 — Sales Management and Marketing
- 5 — Production Management
- 6 — Purchasing Officials
- 7 — Methods Directors
- 8 — Office and Personnel Management
- 9 — All Other



FOR THE FINEST IN OFFICE FURNITURE

follow the lead of the hundreds of important corporations throughout the country who consistently look to Macey-Fowler for the best in equipment for both executive and general offices.

Our new showrooms, pictured herein, conveniently arranged in gallery settings to aid your selection, are right in the heart of the quality furniture district, occupying the adjoining 12th and 14th floors of a modern skyscraper just a few steps east of Second Avenue. This new location is easily accessible, with parking space not a problem. Why not visit Macey-Fowler when planning your offices... a richly rewarding experience awaits you.

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Fine Executive Furniture in Both Wood and Steel

UNUSUAL "MODEL ROOM" DISPLAYS

Highlight the New Showrooms of Macey-Fowler, Inc., representing a dramatic departure from the conventional manner of displaying office furniture and equipment. Here you find no jumble of desks, chairs, tables and filing cabinets that you must grope your way through. In addition to large areas devoted to "open" display, as shown below, much



of the furniture is shown in a series of handsome gallery settings. At the upper right you see the spacious entrance hall on the 14th floor where an exciting panoramic view greets the visitor.

COMPLETE WITH ALL ACCESSORIES, these "model room" displays show exactly how the furniture would



look in a "real life" office. All who have visited this new showroom have been lavish in their praise for at last here is a truly intelligent way to present fine office furniture. This

method helps prospective owners appreciate just how the furniture would look in their own office, as, for instance, the traditional office shown above. Note how it is completely furnished with rugs, lamps, pictures and desk accessories.

TRADITIONAL AS WELL AS CONTEMPORARY DECORS are featured. Some like traditional... some like modern... both are served in this new showroom. Practically every style imaginable is on display. There is traditional for those whose tastes dictate this style... there is modern for those who prefer this mode... and for the "middle-of-the-roads" there are many pieces which will blend effectively with either traditional or modern decor.



In addition, an entire section of the showroom is devoted to steel furniture, built for a lifetime of service. The section shown here is only a small part of the large area devoted to steel furniture display, where one sees the very latest in desks, chairs and filing equipment.

WRITE FOR CATALOG. If it is not convenient for you to visit our showrooms, we will be pleased to send you a copy of our catalog and our brochure which pictures the various "model rooms". Address your request to Macey-Fowler, Inc., 305 East 63rd Street, New York 21. In any event, for the finest in executive office furniture... remember, it's Macey-Fowler!



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